**CALIFORNIA STATE
BOARD OF EQUALIZATION**

MOTOR FUELS ELECTRONIC FILING PROGRAM

efile

Part I • E-Filing Handbook and Specifications

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Chapter 1. Introduction

➢*General*

Thank you for your interest in the State Board of Equalization's (BOE) Motor Fuels Electronic Filing (E-Filing) Program. This guide contains the required electronic file formats as well as general plain text instructions needed to file motor fuels tax information (tax returns and reports) electronically with the BOE. This guide is designed to provide the rules, procedures, and technical requirements for the electronic filing of motor fuels taxes by Information Providers (BOE licensees and registrants), Electronic Return Originators (ERO) (also known as "Transmitters"), and Electronic Data Interchange (EDI) Software Developers, collectively referred to as Electronic Participants. All areas presented in this guide must be followed for successful participation in the motor fuels electronic filing program. Information Providers eligible to initially participate in the E-Filing Program include Terminal Operators, Vessel and Pipeline Operators and Suppliers of both motor vehicle fuel and diesel fuel.

➢*Website Information*

Additional information on the Motor Fuels E-Filing Program may be obtained by accessing the BOE website on the Internet at www.boe.ca.gov. At the BOE website, you can find the latest developments in tax related news. Some of the topics and information available for download include:

- Motor Fuels Electronic Filing Program E-Filing Handbook and Specifications
- Motor Fuels Electronic Filing Program E-Filing Examples
- Motor Fuels Electronic Filing Program E-Filing Glossary
- Motor Fuels Electronic Filing Program Participant Applications
- BOE Electronic Services Information
- Hot Topics
- News Releases
- Special Taxpayer Alerts
- Telephone Numbers and Addresses for Other Services

You can also obtain tax forms, and publications electronically, as well as other information.

➢*Document Updates*

The information contained in this guide is subject to change. If you are an Electronic Participant in the BOE E-Filing Program, the BOE will notify you when updated versions of this guide are available for download from the BOE's website at www.boe.ca.gov. Updates may include, but are not limited to:

- Changes in motor fuels tax laws and regulations
- Changes to motor fuels tax returns or reports
- Changes in motor fuels tax rates
- New or additional schedules
- New or additional tax forms added to the Motor Fuels E-Filing Program
- Changes in Motor Fuels E-Filing Program rules or requirements

➢BOE Contact

You may direct questions regarding the Motor Fuels E-Filing Program by calling the Fuel Industry Section between the hours of 8:00 a.m. and 5:00 p.m., Pacific Time, Monday through Friday, at:

Phone: (916) 322-9669
FAX: (916) 323-9352

You may write to us at the following address:

State Board of Equalization
Fuel Industry Section MIC: 30
PO BOX 942879
Sacramento, CA 94279-0030

or e-mail us at the following address:

Efile@boe.ca.gov

➢Assistance for Persons with Disabilities

Assistance for persons with hearing or speech impairments can be obtained by calling our TDD Assistance Center at 1-800-735-2929, between the hours of 8:00 a.m. and 5:00 p.m., Pacific Time, Monday through Friday.

Chapter 2. Basic Introduction to EDI

Electronic Data Interchange (EDI) allows the electronic exchange of business documents from one company's computer to another company's computer in machine-readable, standard data formats. The direct, computer-to-computer exchange of business information lessens the expense associated with processing paper (printing, assembling, mailing, receiving, etc.) as well as the costs, errors, and time delays associated with data entry. In EDI, data is transmitted in a structured format that allows for immediate processing with little or no human intervention.

An EDI transmission is made up of one or more data sets. **Data Set** is the term used to describe the electronic equivalent of a paper document (tax return, information report, etc.). Entities trading EDI documents are called *trading partners*.

Prior to the advent of EDI, innovative companies realized time and money savings in reducing the amount of paper used in business transactions by developing company specific electronic communications. As a result, they developed a variety of electronic transactions, based on the needs of their customers, to replace paper business documents. As more customers became interested in sending and receiving electronic documents, the company's efforts to maintain the multitude of individualized document formats became less of a time and money savings and more of a complicated support problem. To reduce this burden, businesses subscribed to the adoption of national standards for EDI, which resolved this situation by enabling all organizations to use standard business document formats in X12 called "transaction sets". For the purpose of this document, X12 data will be referred to as a data set.

> *The group responsible for developing and maintaining X12 standards is the **Accredited Standards Committee X12 (ASC X12)** of the **American National Standards Institute (ANSI)**. These standards are utilized to develop the EDI map that the electronic participants will follow to create their data set for the BOE.*

Standards are defined as the technical documentation approved by the American National Standards Institute (ANSI) Accredited Standard Committee (ASC) X12 that includes:

- Transaction sets – TS813

- Segments – TIA, Tax Information and Amount Segment

- Data elements – TIA01, is the first element of the TIA segment

- Code set – TIA01 Code list (see Appendix C, Tax Information and Amount Codes)

- Interchange control structure – ISA/GS/GE/IEA

Standards prescribe the framework for how a specific EDI message is formatted.

ANSI X12 standards, usually referred to as X12, are the most commonly used EDI standards in North America. ANSI is the clearinghouse and coordinator for standards in all areas of trade and commerce.

The data included in the electronic data set conveys the same information as the conventional paper document. Within each data set there are sections that correspond directly to the format of the paper document:

- The **header section** contains information that pertains to the entire document such as the filing date, company name, address, filing period, account number, contact information, etc.

- The **return section** contains information describing which return is present in the data set.

- The **summary item section** contains summary information that cannot be derived from the detail such as other exempt removals, etc.

- The **transaction detail section** includes the same information found on the paper schedules, such as bill of lading, carrier information, origin and destination information, quantities, etc.

To gain the maximum benefits of EDI, an organization's systems must have the following two characteristics:

1. The flow of information must be integrated. In other words, the data must flow between automated business management systems using EDI software without being re-keyed.

2. The automated business management systems must be intelligent. These systems must be able to automatically process routine transactions according to those limits defined by the businesses conducting trade (Trading Partners).

Figure 1. below illustrates the information flow from taxpayer to tax authority both in the paper and electronic processing environment. To effectively and efficiently process large volumes of information, both parties to the transaction need to eliminate paper processing by sharing information electronically. Electronically both parties can communicate and resolve errors faster; thereby reducing cost related to overhead. Electronic processing can also reduce the impact of interest and penalty charges due to more efficient and timely processing.

Information Flow Model
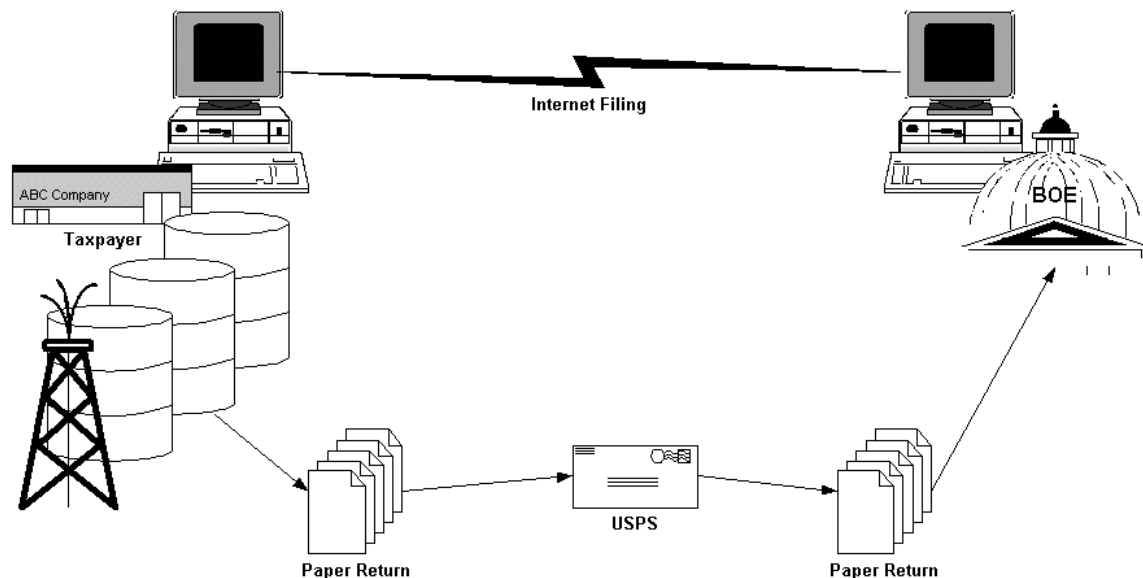
Figure 1. Illustrates the path information flows from Taxpayer/Information Provider to Tax Authority

Chapter 3. Motor Fuels Electronic Filing Program

➢*General*

The BOE program allows approved Information Providers, including licensed Suppliers, Terminal Operators, Vessel/Pipeline Operators, and Transmitters to file transaction and tax data (tax returns and reports) in the EDI (X12) format by a secure Internet connection. The BOE program validates the data submitted, prepares the data to be processed, and returns acknowledgment files to the Electronic Participants.

➢*Advantages*

The electronic filing of tax information has the following advantages:

- After the initial application and testing, no paper motor fuels returns or reports need to be filed, including no signature documents to be completed and mailed.
- Follows Federation of Tax Administrators (FTA) uniform electronic filing standards.
- Similar mapping requirements to IRS ExSTARS electronic filing requirements.
- No postage expenses.
- Quicker processing.
- Electronic security ensures confidentiality of data.
- Filing acknowledgments sent by the BOE.
- Less file storage space required since data may be stored electronically.

➢*Who Can Participate*

Participation in the Motor Fuels E-Filing Program is open to Information Providers that are required to file the following motor fuels tax returns and information reports: Supplier of Motor Vehicle Fuel Tax Return, Supplier of Diesel Fuel Tax Return, Terminal Operator Report, and Vessel/Pipeline Operator Report (also known as the Common Carrier Summary Report). The program is also open to EROs, who file on behalf of Information Providers, and Software Developers. Participation by Software Developers is limited to only output testing of their products. Please see Chapter 5, [Application for Electronic Return Originators and Software Developers](#), for details specific to Software Developers and the application process.

➢*Definition of Electronic Return Originator (ERO) or "Transmitter"*

An ERO or "Transmitter" is the person or firm that constructs and electronically files the motor fuels tax return and/or report on behalf of an information provider. To be an ERO, you will have to complete an application, as discussed in Chapter 5 of this guide. Also, you will have to pass a qualification review and successfully show the ability to receive and transmit the electronic data to the BOE.

➢*Who is Not Allowed to Participate in Motor Fuels Electronic Filing Program*

Persons who are currently under suspension (or who subsequently become suspended) by the BOE from participating in any BOE tax preparation and/or electronic filing program may not participate in the Motor Fuels E-Filing Program described in this guide.

➢*Required Actions for Participation in Electronic Filing*

Electronic Participants in the Motor Fuels E-Filing Program must follow the Trading Partner Agreement (TPA) or Electronic Return Originator Application processes, as appropriate, detailed in Chapter 4 and Chapter 5 of this guide. To be in compliance with this guide, Electronic Participants, upon request by the BOE, must give the BOE access to all materials supporting the preparation of its electronic filings.

➢*Tax Motor Fuels Tax Returns and Reports Available for Electronic Filing*

The BOE will accept the properly formatted electronic filings for the following:

- Supplier of Motor Vehicle Fuel Tax Return (Form BOE-501-PS)
- Supplier of Diesel Fuel Tax Return (Form BOE-501-DD)
- Terminal Operator Information Report (Form BOE-506-PO)
- Vessel/Pipeline Operator Report (Form BOE-506-PC) (also known as the Common Carrier Summary Report)

See Future Expansion of the Motor Fuels Electronic Filing Program for other returns, reports and claim forms being considered for electronic filing.

➢*Acceptable Electronic Formats*

The BOE is currently allowing motor fuels Electronic Participants to choose from the following Electronic Data Interchange (EDI) filing formats to file motor fuels tax returns and reports:

- ANSI ASC X12 Standards Release Version 4030.
- ANSI ASC X12 Standards Release Version 4010. This format is only allowed for Terminal Operators and Vessel/Pipeline Operators filing information reports with the IRS that have signed the IRS 6103(c) Consent form. Please note that files containing only California data may be submitted using the v4010 format. For more information on the v4010 format, please refer to IRS Pub 3536 – *Motor Fuel Excise Tax EDI Guide*, which may be obtained from the IRS website at http://www.irs.gov/excise.
- Files formatted in XML, Excel, Word, Lotus, etc. or other formats will not be accepted from electronic filers at this time.

➤*Valid Transmission Methods*

The BOE will only accept X12 formatted motor fuels tax returns and reports transmitted via the Internet. No magnetic tape filing or data stored on a floppy diskette will be accepted. Electronic Participants interested in utilizing an alternative filing method may contact the BOE to discuss their proposal.

➤*Data to be Reported*

The X12 Maps and data segments are listed for easy reference in <u>X12 - TS813 Motor Fuels Reporting Map</u>, which is found in Chapter 9 of this guide.

➤*Software*

All Electronic Participants may develop their own filing solution or purchase off-the-shelf EDI translation software for preparation of their tax information. Prior to EDI filing, all Electronic Participants must apply and successfully test to obtain approval to file electronically. See Chapter 8, <u>Testing Guidelines</u>, for stages to follow.

BOE is not responsible for software-related problems. All software problems should be directed to the vendor from whom the software was purchased.

➤*Vendor List*

The BOE will maintain a list of vendors who have successfully completed the EDI testing and who have been accepted as an ERO in the Motor Fuels E-Filing Program. Accepted vendors will be listed on the BOE website: <u>http://www.boe.ca.gov</u>. Acceptance to participate in the Motor Fuels E-Filing Program does not imply endorsement by the BOE, or the State of California of the software or quality of services provided.

➤*Confidentiality*

Personal information, such as a driver license number, a social security number, or a residence address, is not disclosed to the public. However, some records are subject to disclosure. These include BOE license or registration numbers, business name and address, and license status. Also, for purposes of enforcing the fuel tax laws, personal information may be disclosed to federal agencies and other state agencies. For more information, please review the *Notice to Individuals Regarding Information Furnished to the BOE* (Form BOE-324-A) included in Appendix H of this guide.

➤*Security*

The BOE Motor Fuels E-Filing Program uses the Internet to receive and transmit motor fuels tax returns and reports. It incorporates the following technological attributes to ensure data security: User-ID, Password, Data Encryption, Electronic Signature (Authorization and Security Codes), and Acknowledgments. Each Electronic Participant must also use security procedures that are reasonably sufficient and use its best efforts to ensure that all transmissions of motor fuels tax returns and reports are authorized. An Electronic Participant must take the necessary precautions to safeguard its technological attributes and notify the BOE at (916) 322-9669 when it has knowledge that its technological attributes have been compromised or a change in its authorized representative has occurred.

➢*Requirement to Provide FEIN*

Information Providers are required to obtain and report the FEIN (Federal Employer Identification Number) of all persons involved in a reportable fuel transaction. An Information Provider is also required to furnish its FEIN upon the request of another Information Provider involved in a reportable fuel transaction. (For example, a Terminal Operator is required to obtain a truck carrier's FEIN when the carrier makes a delivery to the terminal.)

➢*Century Update*

The BOE Motor Fuels E-Filing Program uses the Century Date format established by the National Institute of Standards and Technology. All electronically prepared and transmitted motor fuels tax returns and reports submitted must be developed in compliance with this date format and will expand representations of the year from 2-digits to 4-digits, and must be reflected as follows: CCYYMMDD. For example, June 30, 2001 would be reflected as 20010630.

➢*Extension of Time for Electronic Filing*

An extension of up to one month will be granted to an Electronic Participant upon written request. If an extension for filing is needed, send the request for extension with an explanation to the BOE, including the company name, BOE account number, FEIN, and filing period. You will still need to submit payments in a timely manner, and upon notification from the BOE, submit a paper facsimile of the face of the motor fuels return. Failure to make timely tax payments may result in interest and penalty charges.

Send your written request to:

> State Board of Equalization
> Fuel Industry Section MIC: 30
> PO Box 942879
> Sacramento, CA 94279-0030

➢*Future Expansion of the Motor Fuels Electronic Filing Program*

Currently, the BOE is reviewing the following refund claim forms and other fuel tax returns and reports for future consideration for electronic filing:

- Exempt Bus Operator Diesel Fuel Tax Return (Form BOE-501-DB)
- Government Entity Diesel Fuel Tax Return (Form BOE-501-DG)
- Train Operator Information Report (Form BOE-506-PT)
- Diesel Fuel Claim for Refund on Nontaxable Uses (Form SP-770-DU)
- Diesel Fuel Ultimate Vendor Report/Claim for Refund (Form BOE-770-DV)
- Diesel Fuel Ultimate Vendor Weekly Claim for Refund (Form BOE-770-DVW)
- Claim for Refund on Non-Taxable Sales and Exports of Diesel Fuel (Form BOE-770-DZ)

The above list is not all-inclusive. Additional motor fuels tax returns, reports or other forms may be considered for the E-Filing program, as appropriate.

The BOE is also reviewing the XML reporting format standard in order to expand the possible means by which Electronic Participants can participate in the program.

Chapter 4. Trading Partner Agreement for Information Providers

➢ *General*

Each Information Provider must complete a Trading Partner Agreement - BOE 400-TPA (TPA) and complete the testing stages in order to file motor fuels tax returns and/or reports electronically with the BOE. Applicants must agree to follow all requirements and specifications in this guide. See Chapter 8 of this guide for further information regarding testing procedures.

➢ *Purpose of Trading Partner Agreement*

The purpose of the TPA is to:

- Identify the Information Provider;
- Identify the motor fuels tax returns and/or reports to be filed electronically;
- Outlines the term and standards for electronic filing; and
- Identifies the signatory authority for the electronic filing.

In addition, completion of the TPA is the process used to convey the necessary information to facilitate electronic exchange of information. It will ensure the accuracy of the entity information by comparing the EDI entity data with the information in the BOE databases. Once accepted into the E-Filing Program, the acceptance is valid until terminated by the BOE.

➢ *Requirements for Completing the Trading Partner Agreement*

The TPA must contain the following information, as applicable:

- The Name, DBA, Mailing Address and FEIN of the Information Provider.
- The motor fuels tax returns and reports, with the corresponding BOE Account Numbers covered by the agreement.
- Terminal Operators must attach a list including name, location, Terminal Control Number (TCN), and BOE Account Number of each terminal to which the TPA applies.
- The 10-character Security Code (Password) created and submitted by Information Provider. The security code is alpha numeric, with no special characters or spaces.
- The Name, Telephone and Fax Numbers, and E-mail Address of the person to contact regarding:
  - ➢ EDI Technical Information
  - ➢ Excise Tax Information
- If an ERO will be used to file motor fuels returns and reports, the TPA must contain the Name of ERO, Mailing Address and Authorization to Disclose tax information to the ERO.
- An authorized representative of the Information Provider must sign the TPA. If the authorized representative is an agent, other than an employee of the Taxpayer, attach a Power of Attorney granting the agent the authority to sign the TPA.

➤ *Where to Obtain a Trading Partner Agreement*

A Trading Partner Agreement may be obtained electronically from the BOE website at www.boe.ca.gov, or by contacting the Fuel Industry Section at (916) 322-9669.

Submit the completed TPA to:

    State Board of Equalization
    Fuel Industry Section MIC: 30
    P.O. Box 942879
    Sacramento, CA 94279-0030

➤ *Trading Partner Agreement Status*

The BOE will respond to the applicant within 10-business days of receipt of the TPA application by providing the excise tax contact person, identified on the applicant's TPA, the following:

- BOE-provided a 10-character Authorization Code – this authorization code, combined with the security code (password) provided in the TPA constitutes the Information Provider's electronic signature on electronically filed motor fuels tax returns and reports

- Acknowledgment of Receipt form – form provided to the Information Provider to acknowledge receipt of the Authorization Code, or the User-ID discussed in the following section

- Test Package including instructions – information necessary to conduct system testing

If a TPA contains incomplete information or cannot otherwise be processed, the BOE will notify the excise tax contact person identified in the TPA.

➤ *User-ID and Password Assignment*

The BOE will assign the Information Provider a User-ID and a Password to log onto the BOE Motor Fuels E-Filing Program for filing motor fuels tax return and report information. The Information Provider will be prompted to change the password after logging onto the system the first time. The User-ID and Password will be provided in a two-part acceptance notification. It is the responsibility of the Information Provider to keep the User-ID and Password secure.

Note: If the Information Provider's TPA indicates the Information Provider will use an ERO to file its motor fuels returns or reports, the User-ID and Password issued to the Information Provider will be limited to retrieving messages placed into the Information Provider's mailbox. The BOE issues separate User-IDs and Passwords to EROs for filing motor fuels tax returns and reports to, and retrieving acknowledgements and messages from, the BOE E-Filing system.

➤ *Reporting Multiple Terminals*

An Information Provider or an ERO may include multiple Terminal Operator Reports in a single electronic transmission if the Information Provider's TPA has been submitted with a list of terminals to be included. If a terminal is added or deleted, the Information Provider must submit a revised list of terminals with the corresponding BOE account number for each terminal.

➤ *Right to Suspend Participation*

The BOE may suspend participation in the E-Filing Program for not complying with all the rules and procedures outlined in this guide.

Chapter 5. Application for Electronic Return Originators and Software Developers

➤*General*

Each prospective ERO or each Software Developer, hereafter referred to collectively as ERO, must complete an *Application for Electronic Return Originator - Form 400-ELF* before being allowed to submit motor fuels tax returns and reports electronically to the BOE. Applicants must agree to follow all requirements and specifications in this guide. Applicants must also successfully complete testing as outlined in this guide prior to being allowed to fully participate in the electronic filing program. See Chapter 8 of this guide for further information regarding testing procedures.

➤*Where to Obtain an Application*

An *Application for Electronic Return Originator - Form 400-ELF* may be obtained electronically from the BOE website at www.boe.ca.gov, or by contacting the Fuel Industry Section at (916) 322-9669.

Submit the completed application to:

> State Board of Equalization
> E-Filing Program Coordinator MIC: 93
> P.O. Box 942879
> Sacramento, CA 94279-0093

Incomplete or unsigned applications will be returned to the applicant.

➤*Notification of Acceptance or Denial*

Notification of acceptance into from the Motor Fuels E-Filing Program will be mailed to the applicant. If an applicant is denied, the BOE will send a letter explaining the reason(s) for denial.

➤*User-ID and Password Assignment*

The BOE will assign the ERO a User-ID and a Password to log onto the BOE Motor Fuels E-Filing Program for filing motor fuels tax return and report information. The ERO will be prompted to change the password after logging onto the system the first time. The User-ID and Password will be provided in a two-part acceptance notification. It is the responsibility of the ERO to keep the User-ID and Password secure.

➤*Business Information Changes*

Once accepted into the E-Filing Program the ERO must submit a revised application if there is a change to any of the information on the original application, or the ERO's Internet address.

➤*Acceptance Process*

The ERO applicant must pass both the qualifications review and system testing in order to begin transmitting live motor fuels tax returns and reports. The BOE will send the applicant a letter of acceptance to participate in the program after it has qualified as an ERO.

➢ *Qualifications Review*

The BOE will perform qualifications reviews on all ERO applicants. The purpose of this review is to ensure that all:

- applying business entities are valid and licensed;
- personal and business motor fuels tax returns of the applicant are timely filed; and
- applicant liabilities are paid and current.

If an application is denied, the BOE will send a letter to the applicant explaining the reasons for denial.

➢ *System Testing*

System testing consists of predetermined transmission scenarios that validate the ability to transmit data to, and receive data from the BOE. All ERO applicants are required to test prior to being allowed to participate in the Motor Fuels E-Filing Program. The purpose of system testing is to ensure, prior to live processing, that:

- The BOE's E-Filing Program specifications are met;
- There are no validation errors in the test scenarios;
- Required fields will post to the BOE's master file;
- The ERO is able to retrieve information from the BOE; and
- The ERO understands and is knowledgeable about the mechanics of E-Filing.

➢ *What must be Tested*

To facilitate testing, the BOE will provide the applicant with test scenarios for system testing. The scenarios cover each of the motor fuels tax return and report types that are currently eligible for electronic filing as part of the Motor Fuels E-Filing Program. The test package will detail the conditions and acceptance procedures. Applicants must demonstrate the ability successfully handle data for each motor fuels return and report type.

➢ *Other Testing*

Once an ERO's system has been certified using the BOE's test scenarios, testing with client data will still be required prior to an ERO's first submission of a client's data for live processing. In some cases, testing must also be performed and passed to ensure continued participation in the Motor Fuels E-Filing Program after an update has been made to the program.

➢ *Right to Suspend Participation*

The BOE may suspend participation in the Motor Fuels E-Filing Program for not complying with all the rules and procedures outlined in this guide. If an ERO in suspended status attempts to submit motor fuels tax returns or reports electronically, the BOE will reject the transmission.

Chapter 6. General Rules and Responsibilities of an Electronic Participant

➢*Rules and Responsibilities*

Once an Electronic Participant has passed the testing phase of the electronic process, it is placed into production status, which permits the filing of certain motor fuels tax returns and reports electronically with the BOE. Once permission has been granted, an Information Provider must file motor fuels tax returns and reports and make payments electronically to the BOE until further notified. No switching back and forth from electronic filing to paper filing is allowed unless prior permission is granted by the BOE.

Listed below are some general rules and responsibilities Electronic Participants must adhere to after being approved to submit motor fuels tax returns and/or reports electronically to the BOE:

- Electronic Participants must apply for electronic filing, pass testing, be placed into production status, and for those Information Providers who report a tax liability on their motor fuels tax returns, sign up for the Electronic Fund Transfer System (EFT payment program) before being allowed to file motor fuels tax returns and/or reports electronically to the BOE.

- Electronic Participants must ensure that motor fuels tax returns or reports are complete and accurately filed in a timely manner. For more information on this topic see Timely Filing of a Return, Report and/or Payment located in Chapter 7.

- Electronic Participants must comply with the technical specifications as detailed throughout this guide.

- Copies of all materials furnished to or by the Information Provider shall be retained for a minimum of four (4) years.

- Information Providers must be able to provide, upon request, a printed copy of any filings made to the BOE. Failure to maintain historical records may result in suspension from participation in the Motor Fuels E-Filing Program or revocation of an Information Provider's license(s).

- The Electronic Participant is responsible for ensuring that the Authorization Code remains the confidential information of the Information Provider. If the Electronic Participant suspects that the confidentiality of the Authorization Code has been compromised, the Electronic Participant must contact the BOE immediately for instructions on how to proceed.

- If an Electronic Participant suspects that the confidentiality of any of the Authorization Codes or passwords has been compromised, the BOE must be contacted within 24 hours of knowledge of the compromise for instructions on how to proceed.

- If the authorized representative of the Information Provider changes, the BOE must be notified of the name and title of the new authorized representative for the electronically filed motor fuels tax returns or reports and apply for a new Authorization Code no later than 15 days before the filing of another return. After this notification, the BOE will deactivate the current Authorization Code and issue a replacement code to the new authorized representative. The new authorized representative must submit an Acknowledgment of Receipt form as specified in Chapter 4, Trading Partner Agreement for Information Providers of this guide.

- If the number of terminals that an Information Provider is registered to report on changes, a revised list of terminals, with the corresponding BOE account number for each terminal must be submitted. This type of record keeping will help enable the BOE to open or closeout the appropriate accounts.

- All registration changes that an Information Provider needs to make to BOE account(s) must be submitted in writing.

- If the initial receipt acknowledgment is not received within 2 business days from time the Electronic Participant submitted or resubmitted electronic data to the BOE, contact the BOE. For more information on this topic see Receipt Acknowledgment located in Chapter 7.

- If the functional acknowledgement is not received within 3 business days of receiving the initial receipt acknowledgement, the Electronic Participant should contact the BOE to determine the status of the filing submission. A filing that cannot be functionally read by the BOE system will not be accepted as timely filed. For more information on this topic see Functional Acknowledgment located in Chapter 7.

- The Electronic Participant must correct any transmission error that causes an electronic transmission to be rejected within 10 business days from the initial receipt acknowledgement. If the Electronic Participant is unable to submit corrections within this time frame, contact the BOE immediately.

- EROs shall not disclose or use any Information Provider specific information for any purpose other than the preparation and submission of motor fuels tax returns or reports.

- EROs may advertise electronic filing services to Information Providers, but use of "Board of Equalization" or "BOE" within an ERO name is not allowed. Periodic review of an ERO's website may be conducted to ensure that the advertising is consistent with the position of the BOE. Authorized EROs will be placed in alphabetical order on the BOE website, but the BOE will not advertise for any specific ERO. Please contact the E-Filing Program Coordinator if you have any questions regarding advertising.

➢*Reasons for Suspension from the Motor Fuels E-Filing Program or Revocation of License(s)*

Any electronic participant who violates any portion of the program requirements or who does not consistently transmit error-free returns or reports may be suspended from the Motor Fuels E-Filing Program or have its license(s) revoked. The following is a list of reasons that may cause suspension from the Motor Fuels E-Filing Program or revocation of an Information Provider's license. The following list is not all-inclusive:

- Misrepresentation on the Trading Partner Agreement or ERO application.
- Unethical practices in motor fuels tax return or report preparation.
- Conduct that would adversely affect the E-Filing Program.
- Failure to follow the rules, procedures, and practices discussed throughout this guide.
- Engaging in fraudulent activities.
- Unauthorized transmission of data.
- False representations by a Software Developer.
- Failure to file timely and accurate motor fuels tax returns and/or reports.
- Failure to pay tax liabilities by Electronic Fund Transfer (EFT).

Chapter 7. Filing Guidelines

➤*General*

Once an Information Provider has been approved to file its motor fuels tax returns and/or reports electronically with the BOE, the Information Provider must continue to file its returns and/or reports electronically until otherwise instructed by the BOE. Information Providers who have been approved to file returns and/or reports electronically must also make payments to the BOE through the BOE Electronic Funds Transfer (EFT) system. Failure to file returns and/or reports electronically and make payments through the EFT system after being approved may result in revocation of an Information Provider's license. If an Information Provider experiences any electronic transmission problems, it should contact the BOE immediately at (916) 322-9669 for assistance in resolving the problem. Also, for information on making your payments through the electronic funds transfer system, please refer to the *Special Taxes Department Electronic Funds Transfer (EFT) Program Information Guide.* To receive a copy of the EFT guide please contact the Fuel Industry Section.

➤*Timely Filing of a Motor Fuels Tax Return or Report*

For an electronic motor fuels tax return or report to be submitted timely, it must be transmitted to and received by the BOE on or before the due date, and the electronic return or report must be able to be functionally loaded into the BOE system. Every transmission to the BOE will have an electronic "postmark" attached to it. Once a return or report has been transmitted to the BOE, a receipt will be provided by the BOE. Upon loading into the BOE system, a functional acknowledgement will also be provided.

If an electronic motor fuels tax return or report is received by the BOE after the due date, interest and/or penalty may be charged. Failure to file a return or report, or filing an incomplete return or report, may result in charges for interest, penalty and/or license revocation. For help in calculating any additional interest and/or penalty charges, please contact the Fuel Industry Section at (916) 322-9669.

➤*Composition of the Electronic Motor Fuels Tax Returns and Reports*

Motor fuels tax returns and reports transmitted electronically to the BOE will have reporting requirements similar to those for paper returns. This means that the same information included on paper returns and reports is also included in the transmitted electronic data. The use of the Information Provider and ERO assigned Authorization Codes and passwords authenticates the Information Provider's identity and replaces the need for a signature.

Information Providers who are registered with more than one BOE fuel account license or registration number must transmit separate return or report data sets for each account license or registration. Information Providers may combine multiple return or report data sets in a single electronic transmission, or make a separate transmission for each return or report data set. Currently, there is no combined filing of returns and/or reports in a single data set.

The BOE will not dictate the format in which an Information Provider or ERO (Electronic Participants) must collect the filing information. Electronic Participants are however, required to follow the EDI filing format as specified in Chapter 9, ANSI ASC X12 Version 4030 Mapping, of this guide for data submission. Electronic Participants will be required to submit correct and complete electronic motor fuels tax returns and reports. EROs will not be required to present a look-alike return/report form to Information Providers, but must provide Information Providers with any correspondence that the BOE sends to the ERO on behalf of an Information Provider. An Information Provider who contracts with an ERO is responsible for ensuring that properly formatted data is submitted and that timely information on filing status is provided.

➢*Acceptable Return and Report Filings for the Motor Fuels E-Filing Program*

After being approved to file returns and reports through the Motor Fuels E-Filing Program, the Electronic Participant must transmit them to the BOE on a monthly basis regardless of whether they result in tax due, refund owing, or a zero return. Failure to do so may result in the Information Provider's license being revoked for non-filing. The following is a list of motor fuels tax returns and reports that the BOE will accept electronically:

- Supplier of Motor Vehicle Fuel Tax Return (Form BOE-501-PS)
- Supplier of Diesel Fuel Tax Return (Form BOE-501-DD)
- Terminal Operator Information Report (Form BOE-506-PO)
- Vessel/Pipeline Operator Report (Form BOE-506-PC) (also known as the Common Carrier Summary Report)

All data submitted to or received from the BOE will be transmitted through the Internet. The BOE may limit the maximum allowable electronic file size to protect the integrity of the BOE's Motor Fuels E-Filing system. It is important to note that the BOE is allowing Electronic Participants to submit California terminal operator and vessel/pipeline operator reports using the IRS's X12 v4010 data format. (Please note that if the files are submitted using the v4010 format, only California data should be submitted.) If the Information Provider is a terminal operator or a vessel/pipeline operator and has signed the IRS 6103(c) consent form, and has successfully submitted electronic files to the IRS, the Information Provider may apply to the BOE for acceptance of single point of filings of terminal operator or common carrier reports with the IRS in lieu of direct filing with the BOE. In order for the BOE to allow "in lieu of filing", the IRS and BOE must enter into an electronic information sharing agreement, the IRS ExSTARS system must be able to transmit data to the BOE, and the BOE must be able to process the information. Initially, the Information Provider must submit files to both the BOE and the IRS in order for the BOE to ensure that the information being received from the IRS is identical to the information the Information Provider has designated as California data. If the Information Provider has not signed the IRS 6103(c) consent form, the Information Provider will be required to use the BOE format published in this guide and file directly with the BOE. The Information Provider is required to use the BOE format for supplier (position holder) returns.

➢ *Receipt of Filings by BOE*

Moving from a paper to an E-Filing environment means that certain traditional methods of proving that a motor fuels tax return or report was mailed and determining what constitutes a timely filing no longer apply. Electronic filing of returns and/or reports will eliminate the use of certified mail and post-mark dates.

After an Information Provider has filed a motor fuels tax return or report electronically with the BOE, the BOE will acknowledge the receipt of the file. See Filing Acknowledgments in this section for more information.

All information received from the BOE during the submission and processing stages, should be kept by the Electronic Participant as proof of filing. It is important to note that rejected files may not be acknowledged by the BOE due to fatal processing errors that render the filing information unreadable.

Following is a listing of possible reasons for not receiving an acknowledgment from the BOE:

- Required information omitted.
- Motor fuels tax return information was not forwarded to the BOE.
- BOE Account Number submitted is invalid.
- A system failure occurred.

If the Electronic Participant does not receive an acknowledgment from the BOE, the return or report data will have to be resubmitted. If a receipt acknowledgement is not received from the BOE within two business days of transmission, please contact the Fuel Industry Section.

➢ *Filing Acknowledgments*

The BOE will electronically communicate to the Electronic Participant two acknowledgments for each electronic motor fuels tax return and report submitted to the BOE. First is the Receipt Acknowledgment, and the second is the Functional Acknowledgment. The Electronic Participant should maintain these acknowledgments for its records. The BOE uses the combination of the Receipt Acknowledgment and Functional Acknowledgment as evidence of timely or late filing. To be timely, the electronic filing must be received by the due date, and the filing must functionally be able to be loaded into the BOE system. Filings that can be loaded into the BOE system will be assigned an effective date of the date received.

➢ *Receipt Acknowledgment*

The Receipt Acknowledgment is immediately provided to the Electronic Participant upon receipt of an EDI file. The receipt acknowledgment only notifies the Electronic Participant that the file has been received by the BOE. It does not notify the Electronic Participant that the file has passed syntax checks. The Electronic Participant should print and keep the receipt acknowledgment as evidence that the electronic return has been filed.

➢*Functional Acknowledgment*

The X12 – TS997 Functional Acknowledgment (TS997), is used to report syntax errors back to the Electronic Participant when violations of the ANSI standards are determined. In addition, this acknowledgment notifies the Electronic Participant that its electronic motor fuels tax return or report was accepted, accepted with errors, or rejected. The TS997 acknowledgment file is created and provided to the Electronic Participant each time an electronic return or report is submitted.

When the BOE approves the Electronic Participant to file electronic motor fuels tax returns or reports, the BOE will move the Electronic Participant from testing status to production status. The BOE will then begin placing the TS997 into the Electronic Participant's mailbox for each electronically transmitted return or report received by the BOE. If the Electronic Participant has not received the TS997 within 3 business days after the BOE acknowledged receipt of the filing, it should check its mailbox for a text error message or contact the BOE at (916) 322-9669. The Electronic Participant will have to determine what caused the error, correct it and re-send a new file within 10 business days from the date of the receipt acknowledgment. If the motor fuels tax return or report cannot be corrected and resubmitted within the 10-day period, contact the BOE. Any return or report transmitted after the 10-day period, and which is otherwise late, may be subject to interest and penalty charges.

➢*Validation Acknowledgment*

A third type of acknowledgement is a validation acknowledgement. The validation acknowledgment is used to provide the Electronic Participant with information concerning data errors. BOE staff will generate all correspondence concerning validation messages manually pending development of system functionality to provide automated validation messages. Depending on the severity and/or frequency of data errors the BOE may ask the Electronic Participant to correct and resubmit its data. The BOE may also require the Electronic Participant to move its filing status from "production" back to "test" until the problem is corrected and the Electronic Participant has demonstrated the ability to submit EDI files without errors.

➢*Rejected Motor Fuels Tax Return and Report Filings*

If the electronic transmission of the motor fuels tax return or report is rejected by the BOE, and the BOE has received sufficient information to identify the sender, a message will be created for the Electronic Participant explaining the reason(s) for the rejection. If this message is received by an ERO, it must be forwarded to its client. In addition, the BOE will notify the Electronic Participant that any return or report rejected by the BOE will be considered not filed and, if applicable, interest and penalty will be due.

➢*Payment Information*

Once an Information Provider signs up for and is approved to file motor fuels tax returns or reports electronically, it must also electronically pay the tax owing on a return on or before the due date of the return. A payment made after the due date may be subject to interest and penalty charges. A payment is a separate electronic transmission from the return transmission. If the Information Provider is currently set up to make payments using the Fuel Industry Section's Electronic Funds Transfer (EFT) Program, it will continue to do so. If however, it is not set up to make payments through the EFT Program, the Information Provider must contact the Fuel Industry Section for a copy the Special Taxes Department Electronic Funds Transfer (EFT) Program Information Guide, which explains the entire EFT process. Once the Information Provider is set up to file motor fuels tax returns, reports, and payments electronically with the BOE, it must continue to do so until further notified by the BOE. Failure to pay electronically may result in the assessment of penalty charges, or the possibility of license revocation.

➢*Scheduled Downtime*

In order to perform basic maintenance on the BOE website, the system will be unavailable for Motor Fuels E-Filing access from Sunday at 7:00 p.m. to Monday at 5:00 a.m., Pacific Time. This is regularly scheduled downtime that will be posted on the BOE website. Since this is regularly scheduled downtime, Electronic Participants should be aware that the BOE will not accept the participant's inability to submit a timely filing because of this downtime as a valid reason for granting relief of any penalty and/or interest that may result from a late filing.

➢*Registration Information Changes*

Once accepted into the Motor Fuels E-Filing Program, The Information Provider must notify the BOE if it moves, changes ownership, discontinues operations, or sells its business. Even though the EDI map discussed in Chapter 9, X12 - TS813 Motor Fuels Reporting Map allows for registration information updates, the BOE currently does not process this data. The BOE requires that all motor fuels registration changes be submitted in writing. All written notification will be reviewed and the appropriate actions will be taken. The written notification of registration changes will enable us to update our records and keep the appropriate data current.

➢*Submission and Correction Guidelines for Motor Fuels Tax Returns or Reports*

Motor fuels tax returns and reports may be submitted, resubmitted, replaced (only with the prior approval of the BOE), corrected, or added (which is known as supplemented).

General rules to follow for electronic filing of original motor fuels tax return and report data:

- For an original filing for a tax period, enter code "00" (zero zero) into element BTI13. If any other value is entered into this element the BOE will not consider the associated information to be an original filing of return or report data.

- If the original submission of return or report data needs to be replaced because of incorrect data, contact the BOE at (916) 322-9669 to obtain approval to replace the original filing. Once approval is obtained, change the filing status code "00" on the original filing in element BTI13 with code "05" to instruct the BOE to replace the data filed earlier with the data contained in this filing. The BOE will delete all data previously filed for the period and replace it with the new data.

- If the original submission of return or report data was not received by the BOE, change the filing status code "00" on the original filing in element BTI13 with code "15" to notify the BOE that this is the next attempt to submit an original file. The BOE may contact the Electronic Participant to help identify and correct the filing problem.

Errors that are identified by the BOE or are discovered by the Electronic Participant should be corrected and submitted with the current month's file. However, if the Electronic Participant chooses to amend each motor fuels tax return or report separately from the current month's file, the Electronic Participant must create separate EDI files for each tax period being amended. The Electronic Participant should use element BTI14 instead of BTI13 when filing amended data.

General rules to follow for electronic filing of amended motor fuels tax return and report data:

- When submitting amended motor fuels tax return or report data, enter "CO" in element BTI14 for filing status code.

- If the amended submission of return or report data was not received by the BOE, replace the filing status code "CO" in element BTI14 with code "6R" to notify the BOE that this is the next attempt to submit an amended file. The BOE may contact the Electronic Participant to help identify and correct the filing problem.

- When transmitting new or additional data not included in the original or amended return data, enter "6S" in element BTI14 to indicate supplemental data.

Regardless of whether the error corrections are made on the current month's filing, or by filing amended motor fuels tax return or report data, the preferred method for reporting corrections is the reporting of a reversing entry to back out the original reporting, followed by an entry to report the corrected data. See Chapter 9, ANSI ASC X12 Version 4030 Mapping for further instructions. If problems arise that cannot be resolved, please contact the Fuel Industry Section at (916) 322-9669.

Chapter 8. Testing Guidelines

➢*General*

Testing is mandatory for all Electronic Participants and a prerequisite to motor fuels electronic filing. As outlined in the instructions contained in the test packet distributed during the application acceptance process, the BOE has established test procedures that all Electronic Participants must follow prior to the submission of production files. In order to ensure the quality of the electronic information obtained, the BOE will subject the information received to a set of tests. An Electronic Participant must successfully test for each type of electronic motor fuels tax return or report that will be filed. These include the Supplier of Motor Vehicle Fuel Tax Return (BOE-501-PS); the Supplier of Diesel Fuel Tax Return (BOE 501-DD); the Terminal Operator Information Report (BOE-506-PO); and the Vessel/Pipeline Operator Report (BOE-506-PC). Additional returns that are added to the motor fuels electronic filing program will also be subject to the BOE established test process.

➢*Testing Requirements*

Each Electronic Participant must submit one or more test files for each filing type so that the BOE can validate the Electronic Participant's filing system. The BOE will process the test files to make sure that the Electronic Participant's EDI files adhere to the BOE mapping requirements for X12 files, and the American National Standards Institute (ANSI) X12 standards.

➢*Summary Reports*

During testing, the Electronic Participant will need to print the appropriate summary report form(s) found in Appendix F, Summary Report Forms. For each file submission, the Electronic Participant will be required to provide the BOE, by FAX, a completed copy of the summary report. Supporting schedules will generally not be required to be submitted with the summary report. The summary report will be used to verify the electronic data transmitted.

FAX the completed summary reports to:

> State Board of Equalization
> Fuel Industry Section
> Summary Report for Electronic Test Data
> FAX: (916) 323-9352

➤ *Test File Submission*

The following stages must be followed when submitting a test file:

Stage 1: Transmission and Syntax Validation: The purpose of Stage 1 is to test the file transmission and formatting process for each Electronic Participant. The BOE will verify that each file received follows the ANSI ASC X12 Electronic Filing of Return Data Transaction Set (TS813). The Electronic Participant should submit a test file, with a minimum of 50 records to a maximum of 100 records, for each filing requirement type. Each test file should represent a cross section of the Electronic Participant's business. The BOE will process each file to determine if the Electronic Participant followed the BOE mapping requirements. A summary report is not required for this stage. The Electronic Participant will be required to correct errors and resubmit Stage 1 test files.

Stage 2: Syntax and Data Validation: Following successful submission and testing under Stage 1, the Electronic Participant will be required to submit test files for each filing requirement type containing all transactions for a reporting period. This file will be processed to find errors. If errors are found, the Electronic Participant will be asked to correct and resubmit the Stage 2 test files. Refer to Chapter 7, Filing Guidelines when submitting corrections. Summary Reports for use during this stage may be found in Appendix F, Summary Report Forms. Please make copies, complete a report form for each test file submitted, and follow the directions included in Appendix F for submitting Summary Reports to supplement the test file submission.

Stage 3: Production Simulation: Following successful submission and testing under Stage 2, the Electronic Participant will be required to submit two files for two consecutive reporting periods without fatal syntax or data validation errors. Summary Reports for use during this stage may be found in Appendix F, Summary Report Forms. Please make copies, complete a report form for each test file submitted, and follow the directions included in Appendix F for submitting Summary Reports to supplement the test file submission.

➤ *Moving to Production Status*

Electronic Participants who have successfully completed all stages of the testing process will be sent a notification that testing was successful for the motor fuels tax returns or reports tested, along with instruction that they must begin transmitting production data. Paper summary reports will no longer be required. The Electronic Participant must continue the motor fuels electronic filing process until and unless notified otherwise by the BOE.

EROs who have successfully completed the testing process will be sent a notification that testing was successful. However, EROs must submit test data for each client as outlined in the test packet.

The BOE will utilize the Test/Production indicator as part of the electronic file. When submitting a test file, set the ISA15 element to T for Test Data. When submitting a production file, set the indicator to P for Production Data.

➤ *Return to Test Status*

After reaching Production status, Electronic Participants may be returned to test status at the discretion of the BOE. This may be the result of the Electronic Participant submitting files containing numerous or fatal errors. An Electronic Participant may also be returned to test status due to a change in the filing requirements made by the BOE.

➢ *Testing Requirements for Electronic Return Originators*

EROs must submit an application with the BOE in order to test its electronic filing process. Upon acceptance of the application, testing instructions will be provided. The BOE will provide the criteria for test data to replicate various filing scenarios to coincide with the testing requirements outlined above.

➢ *Authorization and Security Codes for Testing by Electronic Return Originators*

For testing purposes only, the BOE will issue an Authorization and Security Code to an ERO for the transmission of test files, including software development.

➢ *User-ID and Password for Software Developers*

The BOE will issue a User-ID and Password to access the BOE Motor Fuels E-Filing Program for the sole purpose of testing a Software Developer's E-Filing product. The Password will automatically expire 60 days from issuance. The BOE will reauthorize the account if the time required for testing exceeds the 60-day test period.

➢ *Communication During Testing*

The BOE will provide timely feedback to the Electronic Participant concerning the test transmissions. The feedback may include messages sent electronically by the BOE's Motor Fuels E-Filing Program, along with information provided by FAX or telephone.

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Chapter 9. ANSI ASC X12 Version 4030 Mapping

➢ *General*

The Electronic Participants will follow the ANSI ASC X12 Electronic Filing of Return Data Transaction Set (TS813), as defined in Version 4 Release 3 (BOE map). The BOE requires that all schedules reflect detailed information needed to perform tracking of monthly fuel transactions.

The BOE requires that both gallon and dollar information be reported as whole numbers. All gallon and dollar fractions should be rounded to the nearest whole number.

This section provides the information needed to file monthly motor fuels tax returns or reports. It will cover all of the necessary specifications in detail for the filing of these returns or reports. The topics covered are as follows:

- Attribute Conventions

- EDI Requirements

- Transaction Set 813 (TS813)

- TS813 Motor Fuels Structure Overview

- TS813 Motor Fuels Map Flow

- TS813 Motor Fuels Reporting Map

- TS997 Functional Acknowledgment

- TS997 Acknowledgment Example

➢ *Version of EDI Guide*

The BOE's EDI Guide version control number for this publication is **1.0**. When updates to the EDI map are published by the BOE the version control number will be changed. This number is used by the BOE to manage changes between versions in EDI files. The version control number is reported in the Tax Information and Amount (TIA) Segment – *Version of Taxing Authority's Implementation Guide* found in the EDI map of this chapter.

➢ *Keys to Interpreting the BOE Map*

The BOE map has been designed using the FTA Motor Fuel Uniformity EDI map. Key tables, similar to the one appearing below, have been added to the map flow diagrams and the EDI map to assist the reader in understanding how to implement the BOE's Motor Fuels electronic filing requirements.

Key:

Not Used in FTA Map	**Not used: no data to transmit**
Notes	**Note: important to read all notes**
Not Used by California	~~**Segments, Elements and Codes not used by California that are part of the Standard FTA Map**~~
Syntax Notes	**Translation Syntax Requirements – The California translator will enforce these rules.**

➢*Attribute Conventions*

Table 1 – List of Attribute Conventions from ANSI ASC X12

Attribute	Definition	
Data Element Type	Nn – Numeric	Numeric type data element is symbolized by the two-position representation (Nn). N indicates a numeric, and n indicates the decimal places to the right of a fixed, implied decimal point. N0 (N Zero) is a numeric with no decimal places.
	R – Decimal (Real)	The decimal point is optional for integer values, but is required for fractional values. For negative values, the leading minus (-) sign is used. Absence of this sign indicates a positive value. The plus (+) sign should not be transmitted.
	ID – Identifier	An identifier data element must always contain a value from a predefined list of values that is maintained by ASC X12 or by other bodies that are recognized by ASC X12.
	AN – String	A string (Alphanumeric) is a sequence of any characters from the basic or extended character sets. It must contain at least one non-space character. The significant characters must be left justified. Leading spaces, if any, are assumed to be significant. Trailing spaces should be suppressed.
	DT – Date	Format for the date type is CCYYMMDD. CC is the century digits of the year (ex. 19, 20). YY is the last two digits of the year (00-99), MM is the numeric value of the month (01-12), and DD for the day (01-31).
	TM – Time	Format for the time type is HHMMSS, expressed in 24-hour clock format. HH is the numeric value for hour (00-23), MM for minute (00-59), and SS for second (00-59).
Requirement Designator	Defines how the data element is used in a segment.	
	M – Mandatory	This element is required to appear in the segment.
	O – Optional	The appearance of this data element is at the option of the sending party or is based on a mutual agreement of the interchange parties.
	X – Relational	Relational conditions may exist between two or more data elements. If one is present the other/s is required. The relational condition is displayed under the Syntax Noted of the X12 Standards.
Data Element Length	x / x – Minimum and Maximum lengths	The number of character positions assigned to a data element. Example: Data element length of 2/10. You must have at least 2 characters but no more than 10 characters for this element (minimum of 2/ maximum of 10).
Semantic Note Designator	Z – Designator	A data element within a segment may have a designator (Z) that indicates the existence of a semantic note. Semantic notes are considered part of the standard. If a condition designator and a semantic note both affect a single data element, the condition will appear first, separated from the semantic note designator by a vertical bar (|). The number 00 to the left of the comment identifies semantic notes that are general in nature.

➢*EDI Requirements*

Table 2 – Separator Requirements

Type	ASCII Value	EBCDIC Value	Character	Character Name
Repetition Separator	7C	4F	|	Pipe
Segment Terminator	5C	E0	\	Back Slash
Element Separator	7E	A1	~	Tilde
Sub-element Separator	5E	5F	^	Caret
Padding Character	20	40	Space	Space

➢X12 – Transaction Set 813 (TS813)

813 Electronic Filing of Tax Return Data

FUNCTIONAL GROUP: **TF**

This Draft Standard for Trial Use contains the format and establishes the data contents of the Electronic Filing of Tax Return Data Transaction Set (813) for use within the context of an Electronic Data Interchange (EDI) environment. This transaction set can be used by tax filers to electronically file tax returns with a federal, state, or local taxing authority and which may initiate payments related to the tax return.

Table 1

NOTE	POS.NO.	SEG.ID	NAME	REQ.DES.	MAX USE	LOOP REPEAT
	0100	ST	Transaction Set Header	M	1	
	0200	BTI	Beginning Tax Information	M	1	
	0300	DTM	Date/Time Reference	M	10	
N	0400	TIA	Tax Information and Amount	O	1000	
	0430	REF	Reference Identification	O	10	
	0450	TRN	Trace	O	1000	
	0470	BPR	Beginning Segment for Payment Order/Remittance Advice	O	1000	
		LOOP ID - N1				>1
N	0500	N1	Name	O	1	
	0600	N2	Additional Name Information	O	2	
	0700	IN2	Individual Name Structure Components	O	10	
	0800	N3	Address Information	O	2	
	0900	N4	Geographic Location	O	1	
	1000	PER	Administrative Communications Contact	O	2	

Table 2

NOTE	POS.NO.	SEG.ID	NAME	REQ.DES.	MAX USE	LOOP REPEAT
		LOOP ID - TFS				100000
	0100	TFS	Tax Form	O	1	
	0200	REF	Reference Identification	O	10	
	0300	DTM	Date/Time Reference	O	10	
	0400	MSG	Message Text	O	1000	
		LOOP ID - N1				>1
N	0500	N1	Name	O	1	
	0600	N2	Additional Name Information	O	2	
	0700	IN2	Individual Name Structure Components	O	10	
	0800	N3	Address Information	O	2	
	0900	N4	Geographic Location	O	1	
		LOOP ID - TIA				10000
N	0920	TIA	Tax Information and Amount	O	1	
	0940	DTM	Date/Time Reference	O	10	
	0960	MSG	Message Text	O	1000	
		LOOP ID - FGS				100000
	1000	FGS	Form Group	O	1	
	1100	REF	Reference Identification	O	10	
	1200	DTM	Date/Time Reference	O	10	
		LOOP ID - N1				>1
N	1300	N1	Name	O	1	

813 • TRANSACTION SET TABLES   **RELEASE • 004030**

NOTE	POS.NO.	SEG.ID	NAME	REQ.DES.	MAX USE	LOOP REPEAT
	1400	N2	Additional Name Information	O	2	
	1500	IN2	Individual Name Structure Components	O	10	
	1600	N3	Address Information	O	2	
	1700	N4	Geographic Location	O	1	
		LOOP ID – TIA				**10000**
N	1800	TIA	Tax Information and Amount	O	1	
	1900	DTM	Date/Time Reference	O	10	
	2000	MSG	Message Text	O	1000	

Table 3

NOTE	POS.NO.	SEG.ID	NAME	REQ.DES.	MAX USE	LOOP REPEAT
	0100	SE	Transaction Set Trailer	M	1	

Changes loop repeat value in table/positions 1/0500, 2/0500 and 2/1300.	6	205299

NOTES

1/0400   The TIA segment allows for tax information and amounts associated with the entire filing. At least one occurrence of the TIA segment must be present in the transaction set, either in Table 1 or Table 2.

1/0500   This N1 loop reflects names and addresses associated with the entire filing.

2/0500   This N1 loop reflects names and addresses associated with a particular tax form (TFS).

2/0920   At least one occurrence of the TIA segment must be present in the transaction set, either in Table 1 or Table 2.

2/1300   This N1 loop reflects names and addresses associated with a particular subset of a tax form.

2/1800   At least one occurrence of the TIA segment must be present in the transaction set, either in Table 1 or Table 2.

2   **DECEMBER 1999**

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[1] Data Interchange Standards Association, Inc. (DISA)

➢X12 – TS813 Motor Fuels Structure Terminal Operator Overview

Key:

Not Used by California	Segments not used by California that are part of the Standard FTA Map

Table1

Pos No	Uniform 813 Map	Header
0100	ST	Transaction Set Header
0200	BTI	Identify Tax Agency Information
0300	DTM	Tax Filing Period
0400	TIA	Version of Taxing Authority's Implementation Guide
0400	TIA	Confidential Information
0400	TIA	Total Net Reported
0430	REF	Sequence Error ID Number
0500	N1	Taxpayer Name Detail
0600	N2	Additional Taxpayer Name Detail
0800	N3	Address Detail
0900	N4	City, State, Zip Code Detail
1000	PER	General Contact Person
1000	PER	EDI Contact Person
0500	N1	Mailing Name Detail
0600	N2	Additional Mailing Name Detail
0800	N3	Mailing Address Detail
0900	N4	Mailing City State Zip Code Detail

Table 2

Pos No	Uniform 813 Map	TOR	SCH
0100	TFS	Terminal Operator Report	Schedules
0200	REF	Relationship to the Transaction	Relationship to the Transaction
0200	REF	Sequence Error ID Number	Sequence Error ID Number
0200	REF	No Activity	
0300	DTM	Ending Inventory Date	
0500	N1		Point of Origin
0500	N1		Seller Information
0500	N1		Position Holder Information
0500	N1		Person Hiring Carrier (Consignor)
0500	N1		Carrier Information
0500	N1		Buyer/Consignee Information
0500	N1		Point of Destination
0920	TIA		
1000	FGS	Physical Inventory by Product	Bill of Lading
1100	REF	Sequence Error ID Number	Sequence Error ID Number
1200	DTM		Bill of Lading Date
1800	TIA	Physical Inventory	Bill of Lading Net
1800	TIA		Bill of Lading Gross
1800	TIA		Bill of Lading Billed

Table 3

Pos No	Uniform 813 Map	Trailer
0100	SE	Transaction Set Trailer

➢*X12 – TS813 Motor Fuels Structure Supplier Overview*

Key:

Not Used by California	Segments not used by California that are part of the Standard FTA Map

Table1

Pos No	Uniform 813 Map	Header
0100	ST	Transaction Set Header
0200	BTI	Identify Tax Agency Information
0300	DTM	Tax Filing Period
0400	TIA	Version of Taxing Authority's Implementation Guide
0400	TIA	Confidential Information
0400	TIA	Total Net Reported
0430	REF	Sequence Error ID Number
0500	N1	Taxpayer Name Detail
0600	N2	Additional Taxpayer Name Detail
0800	N3	Address Detail
0900	N4	City, State, Zip Code Detail
1000	PER	General Contact Person
1000	PER	EDI Contact Person
0500	N1	Mailing Name Detail
0600	N2	Additional Mailing Name Detail
0800	N3	Mailing Address Detail
0900	N4	Mailing City State Zip Code Detail

Table 2

Pos No	Uniform 813 Map	SDR	SUM	SCH
0100	TFS	Supplier/Distributor Report	Summary Information	Schedules
0200	REF	Relationship to the Transaction	Relationship to the Transaction	Relationship to the Transaction
0200	REF	Sequence Error ID Number	Sequence Error ID Number	Sequence Error ID Number
0200	REF	No Activity		
0300	DTM	Ending Inventory Date		
0500	N1			Point of Origin
0500	N1			Seller Information
0500	N1			Position Holder Information
0500	N1			Person Hiring Carrier (Consignor)
0500	N1			Carrier Information
0500	N1			Buyer/Consignee Information
0500	N1			Point of Destination
0920	TIA	Total Due		
1000	FGS	Physical Inventory by Product	Summary Data	Bill of Lading
1100	REF	Sequence Error ID Number	Sequence Error ID Number	Sequence Error ID Number
1200	DTM			Bill of Lading Date
1800	TIA	Physical Inventory	Tax Information	Bill of Lading Net
1800	TIA		Interest	Bill of Lading Gross
1800	TIA		Penalty	Bill of Lading Billed

Table 3

Pos No	Uniform 813 Map	Trailer
0100	SE	Transaction Set Trailer

➢*X12 – TS813 Motor Fuels Structure Vessel/Pipeline Operator Overview*

Key:

Not Used by California	Segments not used by California that are part of the Standard FTA Map

Table1

Pos No	Uniform 813 Map	Header
0100	ST	Transaction Set Header
0200	BTI	Identify Tax Agency Information
0300	DTM	Tax Filing Period
0400	TIA	Version of Taxing Authority's Implementation Guide
0400	TIA	Confidential Information
0400	TIA	Total Net Reported
0430	REF	Sequence Error ID Number
0500	N1	Taxpayer Name Detail
0600	N2	Additional Taxpayer Name Detail
0800	N3	Address Detail
0900	N4	City, State, Zip Code Detail
1000	PER	General Contact Person
1000	PER	EDI Contact Person
0500	N1	Mailing Name Detail
0600	N2	Additional Mailing Name Detail
0800	N3	Mailing Address Detail
0900	N4	Mailing City State Zip Code Detail

Table 2

Pos No	Uniform 813 Map	CCR	SCH
0100	TFS	Common Carrier Report	Schedules
0200	REF	Relationship to the Transaction	Relationship to the Transaction
0200	REF	Sequence Error ID Number	Sequence Error ID Number
0200	REF	No Activity	
0300	DTM		
0500	N1		Point of Origin
0500	N1		Seller Information
0500	N1		Position Holder Information
0500	N1		Person Hiring Carrier (Consignor)
0500	N1		Carrier Information
0500	N1		Buyer/Consignee Information
0500	N1		Point of Destination
0920	TIA	Total Delivered	
1000	FGS		Bill of Lading
1100	REF		Sequence Error ID Number
1200	DTM		Bill of Lading Date
1800	TIA		Bill of Lading Net
1800	TIA		Bill of Lading Gross
1800	TIA		Bill of Lading Billed

Table 3

Pos No	Uniform 813 Map	Trailer
0100	SE	Transaction Set Trailer

➢*X12 – TS813 Motor Fuels Map Flow*

```
─ 0100    ST    Transaction Set Header    (TS 813) ──────────────────────────── Max 1 ─
    0200    BTI         Identify Tax Agency Information
    0300    DTM         Tax Filing Period
    0400    TIA         Version of Taxing Authority's Implementation Guide
    0400    TIA         Confidential Information
    0400    TIA         Total Net Reported
    0430    REF         Sequence Error ID Number
   ─0500    N1 Loop    Taxpayer Name Detail ──────────────────────────────── Max 1 ─
      0600    N2         Additional Taxpayer Name Detail
      0800    N3         Address Detail
      0900    N4         City, State, Zip Code Detail
      1000    PER        General Contact Person
      1000    PER        EDI Contact Person

  ─ 0500    N1 Loop    Mailing Name Detail ───────────────────────────────── Max 1 ─
      0600    N2         Additional Mailing Name Detail
      0800    N3         Mailing Address Detail
      0900    N4         Mailing City, State, Zip Code Detail

  ■ 0100    TFS Loop    Terminal Operator Report    (TOR)
      0200    REF        Relationship to the Transaction Information
      0200    REF        Sequence Error ID Number
      0200    REF        No Activity
      0300    DTM        Ending Inventory Date
     ─1000    FGS Loop  Physical Inventory by Product ─────────────── Max 100,000 ─
        1100    REF        Sequence Error ID Number
        1800    TIA        Physical Inventory

  ■ 0100    TFS Loop    Supplier/Distributor Report    (SDR)
      0200    REF        Relationship to the Transaction Information
      0200    REF        Sequence Error ID Number
      0200    REF        No Activity
      0300    DTM        Ending Inventory Date
      0920    TIA        Total Due
     ─1000    FGS Loop  Line Items From Face of Return not Derived From Schedules ── Max 100,000 ─
        1100    REF        Sequence Error ID Number
        1800    TIA        Line Item Detail

  ■ 0100    TFS Loop    Common Carrier Report    (CCR)
      0200    REF        Relationship to the Transaction Information
      0200    REF        Sequence Error ID Number
      0200    REF        No Activity
      0920    TIA        Total Delivered

  ■ 0100    TFS Loop    Summary Information
      0200    REF        Relationship to the Transaction information
      0200    REF        Sequence Error ID Number
     ─1000    FGS Loop  Summary Data ──────────────────────────────── Max 100,000 ─
        1100    REF        Sequence Error ID Number
        1800    TIA        Information
        1800    TIA        Interest
        1800    TIA        Penality

  ■ 0100    TFS Loop    Schedules
      0200    REF        Relationship to the Transaction information
      0200    REF        Sequence Error ID Number
      0500    N1         Point of Origin
      0500    N1         Seller Information
      0500    N1         Position Holder Information
      0500    N1         Person Hiring Carrier (Consignor)
      0500    N1         Carrier Information
      0500    N1         Buyer/Consignee Information
      0500    N1         Point of Destination

     ─1000    FGS Loop  Bill Lading ───────────────────────────────── Max 100,000 ─
        1100    REF        Sequence Error ID Number
        1200    DTM        Bill of Lading Date
        1800    TIA        Bill of Lading Net
        1800    TIA        Bill of Lading Gross
        1800    TIA        Bill of Lading Billed

─ 0100    SE    Transaction Set Trailer ──────────────────────────────────────
```

Maximum Number of TFS Loops = 100,000 [2]

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[2] Federation of Tax Administrators – Motor Fuel Uniformity EC Guide

➢*X12 – TS813 Motor Fuels Reporting Map*

Key:

Not Used in FTA Map	**Not used: no data to transmit**
Notes	**Note: important to read all notes**
Not Used by California	**Segments, Elements and Codes not used by California that are part of the Standard FTA Map**
Syntax Notes	**Translation Syntax Requirements – The California translator will enforce these rules.**

Table 3 – Interchange Segment

Interchange Segment								(Required)
Element ID	**Elem Ref #**	**Sub-Ele Ref#**	**Field Status**	**Field Name**	**Field Type**	**Length Min.**	**Max.**	**Field Description**
ISA01	I01		M	Authorization Information Qualifier	ID	2	2	~~"00" = No Authorization Information Present (No Meaningful Information In Isa02)~~ "03" = Additional Data Identification
ISA02	I02		M	Authorization Information	AN	10	10	Enter the 10-character Authorization Code provided to the filer by the BOE
ISA03	I03		M	Security Information Qualifier	ID	2	2	~~"00" = No Security Information Present (No Meaningful Information In ISA 04)~~ "01" = Password
ISA04	I04		M	Security Information	AN	10	10	Enter the 10-character Password provided by the filer to the BOE in the filer's Trading Partner Agreement.
ISA05	I05		M	Interchange ID Qualifier	ID	2	2	"32" = the Interchange Sender ID Qualifier for the sender's FEIN
ISA06	I06		M	Interchange Sender ID	AN	15	15	Sender's FEIN plus 6 spaces [xxxxxxxxx]
ISA07	I05		M	Interchange ID Qualifier	ID	2	2	"01" = DUNS
ISA08	I07		M	Interchange Receiver ID	AN	15	15	"617856943 " = BOE DUNS number plus 6 trailing spaces. The spaces are required.
ISA09	I08		M	Interchange Date	DT	6	6	"YYMMDD" = Date Of The Interchange
ISA10	I09		M	Interchange Time	TM	4	4	"HHMM" = Time Of The Interchange
ISA11	I65		M	Repetition Separator		1	1	"|" (Pipe) = EBCDIC – 4F HEX or ASCII – 7C HEX
ISA12	I11		M	Interchange Control Version Number	ID	5	5	"00403" = Draft standards for trial use approved for publication by ASC X12 procedures review board through 10/99.
ISA13	I12		M	Interchange Control Number	N0	9	9	Filer defined unique control number for this filing. This control number should never be reused for any future filings. This number should also be entered in IEA02.
ISA14	I13		M	Acknowledgment Requested	ID	1	1	"0" = No ISA Acknowledgment Required ~~"1" = ISA Acknowledgment Required~~
ISA15	I14		M	Usage Indicator	ID	1	1	"P" = Production Data "T" = Test Data
ISA16	I15		M	Component Sub-Element Separator		1	1	"^" (Caret) = EBCDIC – 5F HEX or ASCII – 5E HEX

ISA~03~T5ZXM54W23~01~CA67MFFILE~32~757654321   ~01~617856943   ~010630~ 0931~|~00403~000001001~0~T~^\

SYNTAX NOTES:

ISA05   Value 32 (FEIN Qualifier) is required.
ISA06   Sender FEIN is required.

ISA09 does not include the century based on the ANSI ASC X.12 Standard.

Table 4 – Functional Group Segment

Functional Group Segment								(Required)
Element ID	**Elem. Ref #**	**Sub-Ele Ref#**	**Field Status**	**Field Name**	**Field Type**	**Length Min.**	**Max.**	**Field Description**
GS01	479		M	Functional Identifier Code	ID	2	2	"TF" = Electronic Filing Of Tax Return Data (TS813)
GS02	142		M	Application Sender's Code	AN	2	15	Code identifying party sending transmission. Code assigned by sender and agreed to by trading partner.
GS03	124		M	Application Receiver's Code	AN	2	15	"617856943050" = BOE DUNS Number plus 050 for Fuel Industry Section.
GS04	373		M/Z	Date	DT	8	8	"CCYYMMDD" = Date
GS05	337		M/Z	Time	TM	4	8	"HHMMSSDD" = Time
GS06	28		M/Z	Group Control Number	N0	1	9	Filer defined unique control number for this filing. This control number should never be reused for any future filings. This number should also be entered in GE02.
GS07	455		M	Responsible Agency Code	ID	1	2	"X" = ASC X12
GS08	480		M	Version/ Release / Industry Identifier Code	AN	1	12	"004030" = Draft standards approved for publication by ASC X12 procedures review board through 10/99.
GS~TF~COMPANYROUTING ~617856943050~20010630~0931~1101~X~004030\								

SYNTAX NOTES:
None

Table 5 – Beginning of Transaction Set Segment

Beginning of Transaction Set Header Segment								(Required) Pos. No. 0100
Element ID	**Elem Ref #**	**Sub-Ele Ref #**	**Field Status**	**Field Name**	**Field Type**	**Length Min**	**Max**	**Field Description**
ST01	143		M	Transaction Set Code	ID	3	3	"813" = Transaction Set Type
ST02	329		M	Transaction Set Control Number	AN	4	9	Filer defined unique control number for this filing. This control number should never be reused for any future filings. This number should also be entered in SE02.
ST~813~12345\								

SYNTAX NOTES:
None

Table 6 – Return Header Segments

Identify Tax Agency Information								(Required)
Begin Tax Information Segment								**Pos. No. 0200**
Element ID	**Elem Ref #**	**Sub-Ele Ref #**	**Field Status**	**Field Name**	**Field Type**	**Length Min**	**Max**	**Field Description**
BTI01	128		M	Reference Number Qualifier	ID	2	2	"T6" = Defines as Tax Filing
BTI02	127		M	Reference Number	AN	3	3	"050" = All Fuels Tax Filings
BTI03	66		M	ID Code Qualifier	ID	2	2	"47" = Tax Authority
BTI04	67		M	ID Code	AN	2	20	"617856943050" = BOE DUNS Number plus 050 for Fuels Industry Section
BTI05	373		O	Transaction Create Date	DT	8	8	"CCYYMMDD" = Transmission Date
~~BTI06~~	~~818~~		~~O~~	~~Name Control ID~~	~~AN~~	~~1~~	~~4~~	~~First 4 positions of Taxpayer's Legal Business Name. If business name is less than 4 characters, left justify name control and pad with "*".~~
BTI07	66		X	ID Code Qualifier	ID	2	2	"24" = FEIN Federal Employer Identification Number "34" = Social Security Number
BTI08	67		X	ID Code	AN	9	9	Taxpayer's FEIN or SSN
BTI09	66		X	ID Code Qualifier	ID	2	2	"49" = State (assigned) Identification Number
BTI10	67		X	ID Code	AN	2	20	BOE Account Number
~~BTI11~~	~~66~~		~~X~~	~~ID Code Qualifier~~	~~ID~~	~~2~~	~~2~~	~~"48" = IRS Electronic Filer ID Number~~
~~BTI12~~	~~67~~		~~X~~	~~ID Code~~	~~AN~~	~~9~~	~~15~~	~~637 Permit Number~~
BTI13	353		O	Transaction Set Purpose Code	ID	2	2	Options: "00" = Original "05" = Replace (**with prior approval from BOE**) "15" = Resubmission
BTI14	640		O	Transaction Type Code	ID	2	2	Options: "6R" = Resubmission "6S" = Supplemental "CO" = Corrected

BTI~T6~050~47~617856943050~20010630~~24~987654321~49~99999999~~~00\

SYNTAX NOTES:
07   P0708 - If either BTI07 or BTI08 is present, then the other is required.
09   P0910 - If either BTI09 or BTI10 is present, then the other is required.
11   P1112 - If either BTI11 or BTI12 is present, then the other is required.
BTI07 must be the FEIN if the taxpayer has one. Submit a SSN only for sole proprietorships that have not been issued a FEIN.
The application of BTI13 and BTI14 are as follows: BTI13 should be used when the taxpayer transmits its initial return or report (BTI13 should be used without BTI14); BTI14 should be used when the taxpayer transmits modifications to the return or report (BTI14 should be used without BTI13).

Element	**Application**
BTI13 [Initial Return]	
"00" = Original	**Use "Original" when you first attempt to transmit your return to the Department, whether or not the Department receives your return.**
"05" = Replace	**Use "Replace" when first attempt of transmitted return had corrupted data. You may replace a filing only after receiving approval from the BOE.**
"15" = Resubmission	**Use "Resubmission" when the Department did not receive the first transmission attempt of your return or report.**

Element	Application
BTI14 [Amended Return]	
"CO" = Corrected	**Use "Corrected" when adjusting or correcting original or amended return.**
"6R" = Resubmission	**Use "Resubmission" when first attempt to transmit amended return was not received by the Department.**
"6S" = Supplemental	**Use "Supplemental" when transmitting new or additional data not included in original or amended return.**

Tax Filing Period								**(Required)**
Date/Time Reference Segment								**Pos. No. 0300**
Element ID	**Elem Ref #**	**Sub-Ele Ref #**	**Field Status**	**Field Name**	**Field Type**	**Length**		**Field Description**
						Min	**Max**	
DTM01	374		M	Date/Time Qualifier	ID	3	3	~~"194" = Tax Period End Date~~ "683" = Filing Period
~~DTM02~~	~~373~~		~~X~~	~~Date~~	~~DT~~	~~8~~	~~8~~	~~"CCYYMMDD" = Tax Filing Period End~~
DTM03 and DTM04 are not used.								
DTM05	1250		X	Date Time Period Format Qualifier	ID	3	3	"RD8" = Range of Dates
DTM06	1251		X	Date Time Period	AN	17	17	"CCYYMMDD–CCYYMMDD" = Tax Filing Period Beginning and Ending Dates
DTM~683~~~~RD8~20010501-20010531\								

SYNTAX NOTES:

02   R020305 - At least one of DTM02 or DTM05 is required.

05   P0506 - If either DTM05 or DTM06 is present, then the other is required.

~~If qualifier "194" is used in DTM01, then DTM05 and DTM06 are not used.~~

If qualifier "683" is used in DTM01, DTM05 and DTM06 are required.

Version of Taxing Authority's Implementation Guide								**(Required)**
Tax Information and Amount Segment								**Pos. No. 0400**
Element ID	**Elem Ref #**	**Sub-Ele Ref #**	**Field Status**	**Field Name**	**Field Type**	**Length**		**Field Description**
						Min	**Max**	
TIA01	817	817	M	Tax Information Code	AN	4	4	"5000" = Version of Taxing Authority's Implementation Guide.
TIA02 is not used.								
TIA03	449		X	Fixed Format Information	AN	1	5	"1.0" = Version of BOE's Electronic Filing Guide
TIA~5000~~1.0\								

SYNTAX NOTES:

02   R0203040607 - TIA03 is required.

This segment will help the receiver of the data determine if the sender is using an old guide or the most current guide for the data transmission.

~~Confidential Data~~								~~(Optional)~~
~~Tax Information and Amount Segment~~								~~Pos. No. 0400~~
~~Element ID~~	~~Elem Ref #~~	~~Sub-Ele Ref #~~	~~Field Status~~	~~Field Name~~	~~Field Type~~	~~Length~~		~~Field Description~~
						~~Min~~	~~Max~~	
~~TIA01~~	~~817~~		~~M~~	~~Tax Information Code~~	~~AN~~	~~4~~	~~4~~	~~"5010" = Confidential Information~~
~~TIA02 is not used.~~								
~~TIA03~~	~~449~~		~~X~~	~~Fixed Format Information~~	~~AN~~	~~4~~	~~15~~	~~User defined: Example: "6103" = IRS 6103 data~~
~~This segment is used only between the states and the IRS~~								

Total Net Reported   **(Required)**
Tax Information and Amount Segment   **Pos. No. 0400**

Element ID	Elem Ref #	Sub-Ele Ref #	Field Status	Field Name	Field Type	Length Min	Max	Field Description
TIA01	817		M	Tax Information Code	AN	4	4	TIA Code "5001" = Total Net Reported or "5007" = Billed
TIA02 and TIA03 are not used.								
TIA04	380		X	Quantity	R	1	15	Total Number of Gallons in Tax Filing
TIA05	355		M	Unit of Measurement Code	ID	2	2	"GA" = Gallons "LT" = Liters

TIA~5001~~~7940294~GA\

SYNTAX NOTES:

01   **Use TIA Code 5001 when filing the Terminal Operator Information Report or Vessel/Pipeline Operator Report.**

           Use TIA Code 5007 when filing the Supplier Returns.

02   **R0203040607 - TIA04 is required.**

04   **Enter the Total Number of Gallons in the reporting, rounded to the nearest whole gallon.**

04   **Compute the gallons for this check value as follows:**

           Vessel/Pipeline Operator Report – Add the total net gallons from Schedule PD to Total Net Transported gallons reported in the CCR section.

           Terminal Operator Information Report – Add the total net gallons from Schedule TR and TD to Ending Inventory gallons reported in the TOR section.

           Supplier Returns – Add the total billed gallons from the SUM (Summary) section and the various Receipt and Disbursement detail schedules.

05   **C0504 - If TIA05 is present, then TIA04 is required.**

Even though the total gallons in the tax filing can be calculated, it must be provided as a control figure to verify that the amount calculated by the Tax Authority is the same as what the information provider calculated.

~~Sequence Error ID Number~~   ~~(Required)~~
~~Reference Number Segment~~   ~~Pos. No. 0430~~

~~Element ID~~	~~Elem Ref #~~	~~Sub-Ele Ref #~~	~~Field Status~~	~~Field Name~~	~~Field Type~~	~~Length Min~~	~~Max~~	~~Field Description~~
~~REF01~~	~~128~~		~~M~~	~~Reference Identification Qualifier~~	~~ID~~	~~2~~	~~2~~	~~06 = Sequence Error ID Number~~
~~REF02~~	~~127~~		~~X~~	~~Reference Identification~~	~~AN~~	~~1~~	~~7~~	~~Sequence Error ID Number~~

Name Detail   **(Required)**
Name Segment   **Pos. No. 0500**

Element ID	Elem Ref #	Sub-Ele Ref #	Field Status	Field Name	Field Type	Length Min	Max	Field Description
N101	98		M	Entity Identification Code	ID	2	2	"TP" = Primary Taxpayer or "L9" = Information Provider
N102	93		X	Name	AN	1	35	Name

N1~TP~ABC Supplier Company\

or

N1~L9~ABC Terminal Company\

SYNTAX NOTES:

02   **R0203 - N102 is required.**

N101: Use "TP" for a Supplier filing. Use "L9" for a Terminal Operator or Vessel/Pipeline Operator filing.

Additional Taxpayer Name Detail　　　　　　　　　　　　　　　　　　　　**(Optional)**
Additional Name Segment　　　　　　　　　　　　　　　　　　　　　　**Pos. No. 0600**

Element ID	Elem Ref #	Sub-Ele Ref #	Field Status	Field Name	Field Type	Length Min	Max	Field Description
N201	93		M	Name	AN	1	35	Name
N202	93		O	Name	AN	1	35	Name

N2~A Terminal Company\

or

N2~Alpha Terminal Company~Alpha Seaport Terminal\

SYNTAX NOTES:
None

N201 and N202: Use these elements to provide additional name detail such as a DBA, etc.

Address Detail　　　　　　　　　　　　　　　　　　　　　　　　　**(Required)**
Address Information Segment　　　　　　　　　　　　　　　　　　　**Pos. No. 0800**

Element ID	Elem Ref #	Sub-Ele Ref #	Field Status	Field Name	Field Type	Length Min	Max	Field Description
N301	166		M	Address Information	AN	1	35	First Line Street Address
N302	166		O	Address Information	AN	1	35	Second Line Street Address

N3~48 Washington St\

or

N3~48 Washington St~120 Trinity St\

SYNTAX NOTES:
None

City, State, Zip Code Detail　　　　　　　　　　　　　　　　　　　**(Required)**
Location Geographic Segment　　　　　　　　　　　　　　　　　　**Pos. No. 0900**

Element ID	Elem Ref #	Sub-Ele Ref #	Field Status	Field Name	Field Type	Length Min	Max	Field Description
N401	19		O	City Name	AN	2	30	Name of City
N402	156		X	State code or Province	ID	2	2	State or Province Abbreviation
N403	116		O	Postal (Zip) Code	ID	3	11	ZIP Code, ZIP Plus 4 Code or Foreign Postal code
N404	26		X	Country	ID	2	2	Country Abbreviation (United States = US)

N4~Any Town~CA~25421-5555~US\

SYNTAX NOTES:
02　　　**E0207 - Only one of N402 or N407 may be present.**

General Contact Person   **(Required)**
Administrative Communications Contact Segment   **Pos. No. 1000**

Element ID	Elem Ref #	Sub-Ele Ref #	Field Status	Field Name	Field Type	Min	Max	Field Description
PER01	366		M	Contact Function Code	ID	2	2	"CN" = General Contact
PER02	93		O	Name	AN	1	35	Contact Name
PER03	365		X	Communications Number Qualifier	ID	2	2	"TE" = Telephone Number
PER04	364		X	Communications Number	AN	10	14	Voice Telephone Number
PER05	365		X	Communications Number Qualifier	ID	2	2	"FX" = FAX Number
PER06	364		X	Communications Number	AN	10	10	FAX Telephone Number
PER07	365		X	Communications Number Qualifier	ID	2	2	"EM" = Electronic Mail
PER08	364		X	Communications Number	AN	1	80	E-mail Address

PER~CN~Jon J. Doe~TE~91655599991234~FX~9165559990~EM~jjdoe@abcterminal.com\

SYNTAX NOTES:

03   **P0304 - If either PER03 or PER04 is present, then the other is required.**

05   **P0506 - If either PER05 or PER06 is present, then the other is required.**

07   **P0708 - If either PER07 or PER08 is present, then the other is required.**

EDI Contact Person   **(Required)**
Administrative Communications Contact Segment   **Pos. No. 1000**

Element ID	Elem Ref #	Sub-Ele Ref #	Field Status	Field Name	Field Type	Min	Max	Field Description
PER01	366		M	Contact Function Code	ID	2	2	"EA" = EDI Coordinator
PER02	93		O	Name	AN	1	35	Contact Name
PER03	365		X	Communications Number Qualifier	ID	2	2	"TE" = Telephone Number
PER04	364		X	Communications Number	AN	10	14	Voice Telephone Number
PER05	365		X	Communications Number Qualifier	ID	2	2	"FX" = FAX Number
PER06	364		X	Communications Number	AN	10	10	FAX Telephone Number
PER07	365		X	Communications Number Qualifier	ID	2	2	"EM" = Electronic Mail
PER08	364		X	Communications Number	AN	1	80	E-mail Address

PER~EA~Bob T. Doe~TE~91655599991235~FX~9165559990~EM~btdoe@abcterminal.com\

SYNTAX NOTES:

03   **P0304 - If either PER03 or PER04 is present, then the other is required.**

05   **P0506 - If either PER05 or PER06 is present, then the other is required.**

07   **P0708 - If either PER07 or PER08 is present, then the other is required.**

~~The following segments are required if the mailing address is different than the physical address.~~

~~**Mailing Name Detail**~~   ~~**(Optional)**~~
~~**Name Segment**~~   ~~**Pos. No. 0500**~~

~~Element ID~~	~~Elem Ref #~~	~~Sub-Ele Ref #~~	~~Field Status~~	~~Field Name~~	~~Field Type~~	~~Min~~	~~Max~~	~~Field Description~~
~~N101~~	~~98~~		~~M~~	~~Entity Identification Code~~	~~ID~~	~~2~~	~~2~~	~~"31" = Postal Mailing~~
~~N102~~	~~93~~		~~X~~	~~Name~~	~~AN~~	~~1~~	~~35~~	~~Mailing Name~~

~~**Mailing Additional Name Detail**~~   ~~**(Optional)**~~
~~**Additional Name Segment**~~   ~~**Pos. No. 0600**~~

~~Element ID~~	~~Elem Ref #~~	~~Sub-Ele Ref #~~	~~Field Status~~	~~Field Name~~	~~Field Type~~	~~Min~~	~~Max~~	~~Field Description~~
~~N201~~	~~93~~		~~M~~	~~Name~~	~~AN~~	~~1~~	~~35~~	~~Mailing Name~~
~~N202~~	~~93~~		~~O~~	~~Name~~	~~AN~~	~~1~~	~~35~~	~~Mailing Name~~

Mailing Address Detail									(Optional)
Address Information Segment									Pos. No. 0800
Element ID	Elem Ref #	Sub-Ele Ref #	Field Status	Field Name		Field Type	Length Min	Max	Field Description
N301	166		M	Address Information		AN	1	35	First Line Street Address
N302	166		O	Address Information		AN	1	35	Second Line Street Address

Mailing City, State, Zip Code Detail									(Optional)
Location Geographic Segment									Pos. No. 0900
Element ID	Elem Ref #	Sub-Ele Ref #	Field Status	Field Name		Field Type	Length Min	Max	Field Description
N401	19		O	City Name		AN	2	30	Name of City
N402	156		X	State code or Province		ID	2	2	State or Province Abbreviation
N403	116		O	Postal (Zip) Code		ID	3	11	ZIP Code, ZIP Plus 4 Code or Foreign Postal code
N404	26		X	Country		ID	2	2	"US" = Country Abbreviation (United States)

End of Transaction Set Header

Table 7 – Terminal Operator Report (TOR) Segments

The TOR loop contains the Ending Inventory for the Terminal reported in this filing. Detailed transactions associated with the TOR are located in the Schedule loops of this map.

Repeat the FGS loop for each reportable product, thereby reporting inventory by product code.

Beginning of Terminal Operator Report								(Required)
Tax Form Segment								**Pos. No. 0100**
Element ID	**Elem Ref. #**	**Sub-Ele Ref. #**	**Field Status**	**Field Name**	**Field Type**	**Length Min**	**Max**	**Field Description**
TFS01	128		M	Reference Identification Qualifier	ID	2	2	"T2" = Tax Form Code
TFS02	127		M	Reference Identification	AN	1	30	"TOR" = Terminal Operator Report
TFS03 and TFS04 are not used								
TFS05	66		X	ID Code Qualifier	ID	2	2	"TC" = IRS Terminal Code
TFS06	67		X	ID Code	AN	9	9	IRS Terminal Control Number (TCN)

TFS~T2~TOR~~~TC~T33CA1111\

SYNTAX NOTES:

05   P0506 - If either TFS05 or TFS06 is present, then the other is required.

Relationship to the Transaction Information								(Required)
Reference Segment								**Pos. No. 0200**
Element ID	**Elem Ref. #**	**Sub-Ele Ref. #**	**Field Status**	**Field Name**	**Field Type**	**Length Min**	**Max**	**Field Description**
REF01	128		M	Reference Identification Qualifier	ID	2	2	"SU" = Special Processing
REF02	127		X	Reference Identification	AN	3	3	~~"IRS" = IRS Data~~ "N/A" = If not applicable to the IRS
REF03 Not used								
REF04	C040	128	M	Reference Identification Qualifier	ID	2	2	"S0" = Special Approval (S Zero)
REF05	C040	127	M	Reference Identification	AN	2	2	State Abbreviation to which the data belongs.
REF06	C040	128	X	Reference Identification Qualifier	ID	2	2	"S0" = Special Approval (S Zero)
REF07	C040	127	X	Reference Identification	AN	2	2	State Abbreviation to which the data belongs

REF~SU~N/A~~S0^CA\

SYNTAX NOTES:

02   R0203 - REF02 is required.

REF02, REF05 and REF07 represent the taxing authorities and its relationship to the information in this TFS loop.

REF05 – REF07 use the sub-element separator. Example: REF~SU~N/A~~SO^CA^SO^NV

~~Sequence Error ID Number~~								~~(Required)~~
~~**Reference Number Segment**~~								~~**Pos. No. 0200**~~
~~**Element ID**~~	~~**Elem Ref #**~~	~~**Sub-Ele Ref #**~~	~~**Field Status**~~	~~**Field Name**~~	~~**Field Type**~~	~~**Length Min**~~	~~**Max**~~	~~**Field Description**~~
~~REF01~~	~~128~~		~~M~~	~~Reference Identification Qualifier~~	~~ID~~	~~2~~	~~2~~	~~"06" = Sequence Error ID Number~~
~~REF02~~	~~127~~		~~X~~	~~Reference Identification~~	~~AN~~	~~1~~	~~7~~	~~Sequence Error ID Number~~

Condition 1 - If account has no activity this segment is required. The Condition 2 DTM and FGS are not used.

No Activity Reference Number Segment								(Conditional) Pos. No. 0200
Element ID	Elem Ref #	Sub-Ele Ref #	Field Status	Field Name	Field Type	Length Min	Max	Field Description
REF01	128		M	Entity Identification Code	ID	2	2	"BE" = Business Activity
REF02	127		X	Name	AN	1	1	"1" = No Activity
REF~BE~1\								

SYNTAX NOTES:

02   **R0203 - REF02 is required.**

Condition 2 - If account has activity the DTM and FGS segments are required. The Condition 1REF is not used. This FGS loop contains inventory information. The FGS loop repeated when the product code value changes.

Ending Inventory Date Date/Time Reference Segment								(Conditional) Pos. No. 0300
Element ID	Elem Ref #	Sub-Ele Ref #	Field Status	Field Name	Field Type	Length Min	Max	Field Description
DTM01	374		M	Date/Time Qualifier	ID	3	3	"184" = Inventory Date
DTM02	373		X	Date	DT	8	8	"CCYYMMDD"
DTM~184~20010531\								

SYNTAX NOTES:

02   **R020305 - DTM02 is required.**

Physical Inventory by Product Form Group Segment								(Conditional) Pos. No. 1000
Element ID	Elem Ref. #	Sub-Ele Ref. #	Field Status	Field Name	Field Type	Length Min	Max	Field Description
FGS01	350		M	Assigned Identification	AN	2	2	"EI" = Ending Inventory
FGS02	128		X	Reference Identification Qualifier	ID	2	2	"PG" = Product Group
FGS03	127		X	Reference Identification	AN	3	3	Product Code See Product Codes list in Appendix A
FGS~EI~PG~065\								

SYNTAX NOTES:

02   **P0203 - If either FGS02 or FGS03 is present, then the other is required.**

~~Sequence Error ID Number~~ ~~Reference Number Segment~~								~~(Required)~~ ~~Pos. No. 1100~~
~~Element ID~~	~~Elem Ref #~~	~~Sub-Ele Ref #~~	~~Field Status~~	~~Field Name~~	~~Field Type~~	~~Length Min~~	~~Max~~	~~Field Description~~
~~REF01~~	~~128~~		~~M~~	~~Reference Identification Qualifier~~	~~ID~~	~~2~~	~~2~~	~~"06" = Sequence Error ID Number~~
~~REF02~~	~~127~~		~~X~~	~~Reference Identification~~	~~AN~~	~~1~~	~~7~~	~~Sequence Error ID Number~~

Inventory								(Required if FGS is Used)	
Tax Information and Amount Segment								**Pos. No. 1800**	
Element ID	Elem Ref. #	Sub-Ele Ref. #	Field Status	Field Name	Field Type	Min	Max	Field Description	
TIA01	817		M	Tax Information ID Number	AN	4	4	TIA Code "5002" = Ending Physical Inventory	
TIA02 and TIA03 are not used.									
TIA04	380		X	Quantity	R	1	15	Quantity	
TIA05	355		M	Unit of Measurement Code	ID	2	2	"GA" = Gallons "LT" = Liters	

TIA~5002~~~3500000~GA\

SYNTAX NOTES:

02   R0203040607 - TIA04 is required.

04   Enter Ending Net Physical Inventory rounded to the nearest whole gallon.

05   C0504 - If TIA04 is present, then TIA05 is required.

Ending Physical Inventory is the only value reported. All other information is derivable from schedules.

End of FGS loop (Line item detail)

End of TFS loop (TOR detail)

Table 8 – Supplier/Distributor Report (SDR) Segments

The TFS loop contains information for the Supplier Fuel Tax Return. Details associated with this filing are located in the summary and schedule loops.

Beginning of Supplier/Distributor Report Detail								(Required)
Tax Form Segment								**Pos. No. 0100**
Element ID	Elem Ref. #	Sub-Ele Ref. #	Field Status	Field Name	Field Type	Length Min	Max	Field Description
TFS01	128		M	Reference Identification Qualifier	ID	2	2	"T2" = Tax Form Code
TFS02	127		M	Reference Identification	AN	1	30	"SDR" = Supplier/Distributor Report
TFS~T2~SDR\								
SYNTAX NOTES:								
None								

Relationship to the Transaction Information								(Required)
Reference Segment								**Pos. No. 0200**
Element ID	Elem Ref. #	Sub-Ele Ref. #	Field Status	Field Name	Field Type	Length Min	Max	Field Description
REF01	128		M	Reference Identification Qualifier	ID	2	2	"SU" = Special Processing
REF02	127		X	Reference Identification	AN	3	3	~~"IRS" = IRS Data~~ "N/A" = If not applicable to the IRS
REF03 Not used								
REF04	C040	128	M	Reference Identification Qualifier	ID	2	2	"S0" = Special Approval (S Zero)
REF05	C040	127	M	Reference Identification	AN	2	2	State Abbreviation to which the data belongs
REF06	C040	128	X	Reference Identification Qualifier	ID	2	2	"S0" = Special Approval (S Zero)
REF07	C040	127	X	Reference Identification	AN	2	2	State Abbreviation to which the data belongs
REF~SU~N/A~~S0^CA\								
SYNTAX NOTES:								
02 R0203 - REF02 is required.								
REF02, REF05 and REF07 represent the taxing authorities and its relationship to the information in this TFS loop.								
REF05 – REF07 use the sub-element separator. Example: REF~SU~N/A~~SO^CA^SO^NV								

~~Sequence Error ID Number~~								~~(Required)~~
~~**Reference Number Segment**~~								~~**Pos. No. 0200**~~
~~Element ID~~	~~Elem Ref #~~	~~Sub-Ele Ref #~~	~~Field Status~~	~~Field Name~~	~~Field Type~~	~~Length Min~~	~~Max~~	~~Field Description~~
~~REF01~~	~~128~~		~~M~~	~~Reference Identification Qualifier~~	~~ID~~	~~2~~	~~2~~	~~"06" = Sequence Error ID Number~~
~~REF02~~	~~127~~		~~X~~	~~Reference Identification~~	~~AN~~	~~1~~	~~7~~	~~Sequence Error ID Number~~

Condition 1 - If account has no activity the REF is required.   The Condition 2 TIA is not used.

No Activity								(Conditional)
Reference Number Segment								Pos. No. 0200
Element ID	Elem Ref #	Sub-Ele Ref #	Field Status	Field Name	Field Type	Min	Max	Field Description
REF01	128		M	Entity Identification Code	ID	2	2	"BE" = Business Activity
REF02	127		X	Name	AN	1	1	"1" = No Activity

REF~BE~1\

SYNTAX NOTES:

02   R0203 - REF02 is required.

Condition 2 - If account has activity the TIA is required. The Condition 1 REF is not used.

Ending Inventory Date								(Conditional)
Date/Time Reference Segment								Pos. No. 0300
Element ID	Elem Ref #	Sub-Ele Ref #	Field Status	Field Name	Field Type	Min	Max	Field Description
DTM01	374		M	Date/Time Qualifier	ID	3	3	"184" = Inventory Date
DTM02	373		X	Date	DT	8	8	"CCYYMMDD"
Use this segment when reporting ending inventory in the FGS Loop for the supplier/distributor.								

Total Due								(Conditional)
Tax Information and amount Segment								Pos. No. 0920
Element ID	Elem Ref. #	Sub-Ele Ref. #	Field Status	Field Name	Field Type	Min	Max	Field Description
TIA01	817		M	Tax Information ID Number	AN	4	4	TIA Code "5003" = Total Due
TIA02	782		X	Monetary Amount	R	1	15	Whole Dollar Amount
TIA03 is not used.								
TIA04	380		X	Quantity	R	1	15	Quantity
TIA05	355		M	Unit of Measurement Code	ID	2	2	"GA" = Gallons "LT" = Liters

TIA~5003~1000000\

SYNTAX NOTES:

02   R0203040607 - TIA02 is required.

02   **Total Due is the sum of total tax owed for the period, plus applicable interest and penalties, in whole dollars.**

Physical Inventory by Product								(Conditional)
Form Group Segment								Pos. No. 1000
Element ID	Elem Ref. #	Sub-Ele Ref. #	Field Status	Field Name	Field Type	Min	Max	Field Description
FGS01	350		M	Assigned Identification	AN	2	2	"BI" = Beginning Inventory "EI" = Ending Inventory
FGS02	128		X	Reference Identification Qualifier	ID	2	2	"PG" = Product Group
FGS03	127		X	Reference Identification	AN	2	3	Product Code
This FGS allows looping to report Inventory by product. Repeat this loop (a single TIA per FGS) as many times as needed to complete reporting requirements.								

Sequence Error ID Number								(Required)
Reference Number Segment								Pos. No. 1100
Element ID	Elem Ref #	Sub-Ele Ref #	Field Status	Field Name	Field Type	Min	Max	Field Description
REF01	128		M	Reference Identification Qualifier	ID	2	2	06 = Sequence Error ID Number
REF02	127		X	Reference Identification	AN	1	7	Sequence Error ID Number

Inventory								(Required if FGS is Used)	
Tax Information and Amount Segment								**Pos. No. 1800**	
Element ID	Elem Ref. #	Sub-Ele Ref. #	Field Status	Field Name	Field Type	Length		Field Description	
						Min	Max		
TIA01	817		M	Tax Information ID Number	AN	4	4	"5002" = Physical Inventory	
TIA02 - TIA03 are not used.									
TIA04	380		X	Quantity	R	1	15	Quantity	
TIA05	355		M	Unit of Measurement Code	ID	2	2	"GA" = Gallons "LT" = Liter	
Physical Inventory is the only value passed in this loop. All other information is derivable from schedules.									

End of FGS loop (Line item detail)

End of TFS loop (SDR detail)

Table 9 – Common Carrier Report (CCR) (Vessel/Pipeline Operator Report) Segments

The CCR loop contains the total gallons transported by a Vessel/Pipeline Operator for this filing. Detailed transactions associated with the CCR are located in the Schedule loops of this map.

Beginning of Common Carrier Report								(Required)
Tax Form Segment								**Pos. No. 0100**
Element ID	Elem Ref. #	Sub-Ele Ref. #	Field Status	Field Name	Field Type	Length Min	Max	Field Description
TFS01	128		M	Reference Identification Qualifier	ID	2	2	"T2" = Tax Form Code
TFS02	127		M	Reference Identification	AN	1	30	"CCR" = Vessel/Pipeline Operator Report
TFS~T2~CCR\								
SYNTAX NOTES:								
None								

Relationship to the Transaction Information								(Required)
Reference Segment								**Pos. No. 0200**
Element ID	Elem Ref. #	Sub-Ele Ref. #	Field Status	Field Name	Field Type	Length Min	Max	Field Description
REF01	128		M	Reference Identification Qualifier	ID	2	2	"SU" = Special Processing
REF02	127		X	Reference Identification	AN	3	3	~~IRS = IRS Data~~ N/A = If not applicable to the IRS
REF03 Not used								
REF04	C040	128	M	Reference Identification Qualifier	ID	2	2	"S0" = Special Approval (S Zero)
REF05	C040	127	M	Reference Identification	AN	2	2	State Abbreviation to which the data belongs
REF06	C040	128	X	Reference Identification Qualifier	ID	2	2	"S0" = Special Approval (S Zero)
REF07	C040	127	X	Reference Identification	AN	2	2	State Abbreviation to which the data belongs
REF~SU~N/A~~S0^CA\								
SYNTAX NOTES:								
02 R0203 - REF02 is required.								
REF02, REF05 and REF07 represent the taxing authorities and its relationship to the information in this TFS loop.								
REF05 – REF07 use the sub-element separator. Example: REF~SU~N/A~~SO^CA^SO^NV								

~~Sequence Error ID Number~~								~~(Required)~~
~~**Reference Number Segment**~~								~~**Pos. No. 0200**~~
~~Element ID~~	~~Elem Ref #~~	~~Sub-Ele Ref #~~	~~Field Status~~	~~Field Name~~	~~Field Type~~	~~Length Min~~	~~Max~~	~~Field Description~~
~~REF01~~	~~128~~		~~M~~	~~Reference Identification Qualifier~~	~~ID~~	~~2~~	~~2~~	~~06 = Sequence Error ID Number~~
~~REF02~~	~~127~~		~~X~~	~~Reference Identification~~	~~AN~~	~~1~~	~~7~~	~~Sequence Error ID Number~~

Condition 1 - If account has no activity the REF is required. The Condition 2 TIA is not used.

No Activity									(Conditional)
Reference Number Segment									**Pos. No. 0200**
Element ID	**Elem Ref #**	**Sub-Ele Ref #**	**Field Status**	**Field Name**	**Field Type**	**Length Min**	**Max**	**Field Description**	
REF01	128		M	Entity Identification Code	ID	2	2	"BE" = Business Activity	
REF02	127		X	Name	AN	1	1	"1" = No Activity	
REF~BE~1\									

SYNTAX NOTES:

02   **R0203 - At least one of REF02 or REF03 is required.**

Condition 2 - If account has activity the TIA is required. The Condition 1 REF is not used.

Total Delivered									(Conditional)
Tax Information and Amount Segment									**Pos. No. 0920**
Element ID	**Elem Ref. #**	**Sub-Ele Ref. #**	**Field Status**	**Field Name**	**Field Type**	**Length Min**	**Max**	**Field Description**	
TIA01	817		M	Tax Information ID Number	AN	4	4	TIA Code "5004" = Total Net Transported	
TIA02 and TIA03 are not used.									
TIA04	380		X	Quantity	R	1	15	Quantity	
TIA05	355		M	Unit of Measurement Code	ID	2	2	"GA" = Gallons ~~"LT" = Liters~~	
TIA~5004~~~10000000~GA\									

SYNTAX NOTES:

02   **R0203040607 - TIA04 is required.**

04   **Enter Total Net Gallons Transported rounded to the nearest whole gallons.**

05   **C0504 - If TIA04 is present, then TIA05 is required.**

End of TFS loop (CCR detail)

Table 10 – Summary Information Segments

This TFS loop begins the summary information. This section is used to report information that cannot be derived from the transaction schedules. It is repeated when one of the following values change: TFS02 - Summary Code or TFS 04 - Product Code.

If there are no transactions to report in this filing, it is not necessary to transmit a Summary TFS loop.

Beginning of Summary Information								(Required)	
Tax Form Segment								**Pos. No. 0100**	
Element ID	Elem Ref. #	Sub-Ele Ref. #	Field Status	Field Name	Field Type	Length Min	Max	Field Description	
TFS01	128		M	Reference Identification Qualifier	ID	2	2	"T3" = Tax Schedule Code	
TFS02	127		M	Reference Identification	AN	1	6	TFS02 Summary Code See Schedule and Summary Codes list in Appendix B	
TFS03	128		X	Reference Identification Qualifier	ID	2	2	"PG" = Product Group	
TFS04	127		X	Reference Identification	AN	2	3	Product Code See Product Codes list in Appendix A	
TFS05	66		X	Identification Code Qualifier	ID	2	2	"94" = Mode	
TFS06	67		X	Identification Code	AN	2	2	"CE" = Transaction Type Mode Code	

TFS~T3~S02A~PG~065~94~CE\

SYNTAX NOTES:

03   **P0304 - If either TFS03 or TFS04 is present, then the other is required.**

05   **P0506 - If either TFS05 or TFS06 is present, then the other is required.**

THE FOLLOWING RULE APPLIES WHEN REPORTING TAX, INTEREST AND PENALTIES:

01   **TFS01 and TFS02 are required.**

05   **P0506 - If either TFS05 or TFS06 is present, then the other is required.**

Example: TFS~T3~S02~~~94~CE

Relationship to the Transaction Information								(Required)	
Reference Segment								**Pos. No. 0200**	
Element ID	Elem Ref. #	Sub-Ele Ref. #	Field Status	Field Name	Field Type	Length Min	Max	Field Description	
REF01	128		M	Reference Identification Qualifier	ID	2	2	"SU" = Special Processing	
REF02	127		X	Reference Identification	AN	3	3	~~IRS = IRS Data~~ N/A = If not applicable to the IRS	
REF03 Not used									
REF04	C040	128	M	Reference Identification Qualifier	ID	2	2	"S0" = Special Approval (S Zero)	
REF05	C040	127	M	Reference Identification	AN	2	2	State Abbreviation to which the data belongs	
REF06	C040	128	X	Reference Identification Qualifier	ID	2	2	"S0" = Special Approval (S Zero)	
REF07	C040	127	X	Reference Identification	AN	2	2	State Abbreviation to which the data belongs	

REF~SU~N/A~~S0^CA\

SYNTAX NOTES:

02   **R0203 - REF02 is required.**

REF02, REF05 and REF07 represent the taxing authorities and its relationship to the information in this TFS loop.

REF05 – REF07 use the sub-element separator. Example: REF~SU~N/A~~SO^CA^SO^NV

| ~~Sequence Error ID Number~~ | | | | | | | | ~~(Required)~~ |
| ~~Reference Number Segment~~ | | | | | | | | ~~Pos. No. 0200~~ |
~~Element ID~~	~~Elem Ref #~~	~~Sub-Ele Ref #~~	~~Field Status~~	~~Field Name~~	~~Field Type~~	~~Min~~	~~Max~~	~~Field Description~~
~~REF01~~	~~128~~		~~M~~	~~Reference Identification Qualifier~~	~~ID~~	~~2~~	~~2~~	~~06 = Sequence Error ID Number~~
~~REF02~~	~~127~~		~~X~~	~~Reference Identification~~	~~AN~~	~~1~~	~~7~~	~~Sequence Error ID Number~~

| Summary Data | | | | | | | | (Required) |
| Forms Group Segment | | | | | | | | Pos. No. 1000 |
Element ID	Elem Ref. #	Sub-Ele Ref. #	Field Status	Field Name	Field Type	Min	Max	Field Description
FGS01	350		M	Assigned Identification	AN	1	1	"S" = Schedule Summary

SYNTAX NOTES:
None

| ~~Sequence Error ID Number~~ | | | | | | | | ~~(Required)~~ |
| ~~Reference Number Segment~~ | | | | | | | | ~~Pos. No. 1100~~ |
~~Element ID~~	~~Elem Ref #~~	~~Sub-Ele Ref #~~	~~Field Status~~	~~Field Name~~	~~Field Type~~	~~Min~~	~~Max~~	~~Field Description~~
~~REF01~~	~~128~~		~~M~~	~~Reference Identification Qualifier~~	~~ID~~	~~2~~	~~2~~	~~06 = Sequence Error ID Number~~
~~REF02~~	~~127~~		~~X~~	~~Reference Identification~~	~~AN~~	~~1~~	~~7~~	~~Sequence Error ID Number~~

| Information | | | | | | | | (Required) |
| Tax Information and Amount Segment | | | | | | | | Pos. No. 1800 |
Element ID	Elem Ref. #	Sub-Ele Ref. #	Field Status	Field Name	Field Type	Min	Max	Field Description
TIA01	817		M	Tax Information ID Number	AN	4	4	TIA Code "5007" = Billed
TIA02	782		X	Monetary Amount	R	1	15	Whole Dollar Amount
TIA03 are not used.								
TIA04	380		X	Quantity	R	1	15	Quantity
TIA05	355		M	Unit of Measurement Code	ID	2	2	"GA" = Gallons ~~"LT" = Liters~~

TIA~5007~100180~~556556~GA\

SYNTAX NOTES:

02   R0203040607 - At least one of TIA02 or TIA04 is required.

05   C0504 - If TIA04 is present, then TIA05 is required.

THE FOLLOWING RULE APPLIES WHEN REPORTING TAXABLE GALLONS AND TAX DUE:

02   TIA02 is required. Enter total tax due for this filing rounded to the nearest whole dollar.

04   TIA04 is required. Enter taxable gallons for this filing rounded to the nearest whole gallon.

Example: TIA~5007~100891~~560504~GA

Interest								(Required)
Tax Information and Amount Segment								**Pos. No. 1800**
Element ID	Elem Ref. #	Sub-Ele Ref. #	Field Status	Field Name	Field Type	Length Min	Max	Field Description
TIA01	817		M	Tax Information ID Number	AN	4	4	TIA Code "5008" = Interest
TIA02	782		X	Monetary Amount	R	1	15	Whole Dollar Amount

TIA~5008~1002\

SYNTAX NOTES:

02	**R0203040607 - TIA02 is required when reporting interest due.**
02	**Enter the computed Interest Due rounded to the nearest whole dollar.**
02	**Interest due on a late filing is computed as follows:**

"Remaining Tax Due" x "Monthly Interest Factor" x "No. of Months Late" = "Interest Due"

(<u>Remaining Tax Due</u> **is the total tax due less any amounts prepaid prior to the due date of the return.)**

(<u>Monthly Interest Factor</u> **is the Annual Interest Rate ÷ 12. Contact the BOE to obtain the current factor.)**

(<u>No. of Months Late</u> **is the number of months computed from the due date of the return being filed. A partial month is rounded up to count as a whole month.)**

Penalty								(Required)
Tax Information and Amount Segment								**Pos. No. 1800**
Element ID	Elem Ref. #	Sub-Ele Ref. #	Field Status	Field Name	Field Type	Length Min	Max	Field Description
TIA01	817		M	Tax Information ID Number	AN	4	4	TIA Code "5009" = Penalty
TIA02	782		X	Monetary Amount	R	1	15	Whole Dollar Amount

TIA~5008~10018\

SYNTAX NOTES:

02	**R0203040607 - TIA02 is required when reporting penalty due.**
02	**Enter the amount of applicable penalty, rounded to the nearest whole dollar.**
02	**10% Penalty Due on a late filing is computed as follows:**

"Remaining Tax Due" x "0.10 (10%)" = "Penalty Due"

End of TFS loop (SUM Section)

Table 11 – Schedule Segments

This TFS loop begins the transaction detail. The TFS loop is repeated when one of the following values change: Schedule Code, Product Code, Mode Code, Relationship, Origin, Seller, Position Holder, Consignor, Carrier, Buyer/Consignee or Destination.

If there are no transactions to report in this filing, it is not necessary to transmit a Schedules TFS loop. It is implied that there is no activity in this filing.

Beginning of Schedules Tax Form Segment							(Required) Pos. No. 0100
Element ID	**Elem Ref. #**	**Sub-Ele Ref. #**	**Field Status**	**Field Name**	**Field Type**	**Length** **Min** **Max**	**Field Description**
TFS01	128		M	Reference Identification Qualifier	ID	2 / 2	"T3" = Tax Schedule Code
TFS02	127		M	Reference Identification	AN	1 / 6	Schedule Type Code See Schedule and Summary Codes list in Appendix B
TFS03	128		X	Reference Identification Qualifier	ID	2 / 2	"PG" = Product Group
TFS04	127		X	Reference Identification	AN	2 / 3	Product Code See Product Codes list in Appendix A
TFS05	66		X	Identification Code Qualifier	ID	2 / 2	"94" = Mode
TFS06	67		X	Identification Code	AN	2 / 2	Mode Code See Transaction Type Mode Codes list in Appendix D

TFS~T3~5~PG~065~94~J \

SYNTAX NOTES:

03   P0304 - If either TFS03 or TFS04 is present, then the other is required.

05   P0506 - If either TFS05 or TFS06 is present, then the other is required.

Relationship to the Transaction Information Reference Segment							(Required) Pos. No. 0200
Element ID	**Elem Ref. #**	**Sub-Ele Ref. #**	**Field Status**	**Field Name**	**Field Type**	**Length** **Min** **Max**	**Field Description**
REF01	128		M	Reference Identification Qualifier	ID	2 / 2	"SU" = Special Processing
REF02	127		X	Reference Identification	AN	3 / 3	~~IRS = IRS Data~~ N/A = If not applicable to the IRS
REF03 Not used							
REF04	C040	128	M	Reference Identification Qualifier	ID	2 / 2	"S0" = Special Approval (S Zero)
REF05	C040	127	M	Reference Identification	AN	2 / 2	State Abbreviation to which the data belongs
REF06	C040	128	X	Reference Identification Qualifier	ID	2 / 2	"S0" = Special Approval (S Zero)
REF07	C040	127	X	Reference Identification	AN	2 / 2	State Abbreviation to which the data belongs

REF~SU~N/A~~S0^CA\

SYNTAX NOTES:

02   R0203 - REF02 is required.

REF02, REF05 and REF07 represent the taxing authorities and its relationship to the information in this TFS loop.

REF05 – REF07 use the sub-element separator. Example: REF~SU~N/A~~SO^CA^SO^NV

~~Sequence Error ID Number Reference Number Segment~~							~~(Required) Pos. No. 0200~~
~~**Element ID**~~	~~**Elem Ref #**~~	~~**Sub-Ele Ref #**~~	~~**Field Status**~~	~~**Field Name**~~	~~**Field Type**~~	~~**Length** **Min** **Max**~~	~~**Field Description**~~
~~REF01~~	~~128~~		~~M~~	~~Reference Identification Qualifier~~	~~ID~~	~~2 / 2~~	~~06 = Sequence Error ID Number~~
~~REF02~~	~~127~~		~~X~~	~~Reference Identification~~	~~AN~~	~~1 / 7~~	~~Sequence Error ID Number~~

For Point of Origin/Terminal: (One of the following Options is Required)

　　Use Option 1 when the origin is a Terminal.

　　Use Option 2 when the origin is located inside or outside the State of California and is not an IRS approved terminal.

　　~~Use Option 3 when the origin is located in Your State and is a Non-Terminal and facility ID is used by state.~~

Option 1

Point of Origin					(One of the two options is Required)			
Name Segment 1							**Pos. No. 0500**	
Element ID	**Elem Ref. #**	**Sub-Ele Ref. #**	**Field Status**	**Field Name**	**Field Type**	**Min**	**Max**	**Field Description**
N101	98		M	Entity Identification Code	ID	2	2	"OT" = Origin Terminal
N102 is not used.								
N103	66		X	Identification Code Qualifier	ID	2	2	"TC" = IRS Terminal Code
N104	67		X	Identification Code	AN	9	9	IRS Terminal Code (contact the IRS for a complete listing of approved terminals)
N1~OT~~TC~T33CA1111\								

SYNTAX NOTES: (This segment is used if the origin is an IRS approved terminal.)

02　　　　R0203 - N103 is required.

03　　　　P0304 - If either N103 or N104 is present, then the other is required.

Option 2

Point of Origin					(One of the two options is Required)			
Name Segment 1							**Pos. No. 050**	
Element ID	**Elem Ref. #**	**Sub-Ele Ref. #**	**Field Status**	**Field Name**	**Field Type**	**Min**	**Max**	**Field Description**
N101	98		M	Entity Identification Code	ID	2	2	"SF" = Ship From
N102	93		X	Name	AN	2	2	See Postal Abbreviations for list of codes.
N1~SF~OR\								

SYNTAX NOTES: (This segment is used if the origin is not an IRS approved terminal.)

02　　　　R0203 - N102 is required.

~~Point of Origin~~					~~(Optional)~~			
~~Name Segment 1~~							~~Pos. No. 0500~~	
~~Element ID~~	~~Elem Ref. #~~	~~Sub-Ele Ref. #~~	~~Field Status~~	~~Field Name~~	~~Field Type~~	~~Min~~	~~Max~~	~~Field Description~~
~~N401~~	~~19~~		~~O~~	~~City Name~~	~~AN~~	~~2~~	~~30~~	~~Name of City~~
~~N402~~	~~156~~		~~X~~	~~State or Province Code~~	~~ID~~	~~2~~	~~2~~	~~State or Providence Abbreviation~~
~~N403~~	~~116~~		~~O~~	~~Postal Code~~	~~ID~~	~~3~~	~~11~~	~~ZIP or ZIP plus 4 Code~~

~~Option 3~~

~~Point of Origin~~					~~(One of the three options is Required)~~			
~~Name Segment 1~~							~~Pos. No. 0500~~	
~~Element ID~~	~~Elem Ref. #~~	~~Sub-Ele Ref. #~~	~~Field Status~~	~~Field Name~~	~~Field Type~~	~~Min~~	~~Max~~	~~Field Description~~
~~N101~~	~~98~~		~~M~~	~~Entity Identification Code~~	~~ID~~	~~2~~	~~2~~	~~"WO" = Storage Facility at Origin~~
~~N102 is not used.~~								
~~N103~~	~~66~~		~~X~~	~~Identification Code Qualifier~~	~~ID~~	~~2~~	~~2~~	~~"FA" = Facility Identification~~
~~N104~~	~~67~~		~~X~~	~~Identification Code~~	~~AN~~	~~2~~	~~20~~	~~Facility/License Number~~

Seller Information (Required)
Name Segment 2 Pos. No. 0500

Element ID	Elem Ref. #	Sub-Ele Ref. #	Field Status	Field Name	Field Type	Min	Max	Field Description
N101	98		M	Entity Identification Code	ID	2	2	"SE" = Selling Party
N102	93		X	Name	AN	1	35	Seller's Name
N103	66		X	Identification Code Qualifier	ID	2	2	"24" = FEIN "34" = SSN "49" = BOE Account Number
N104	67		X	Identification Code	AN	9	9	Seller's FEIN or SSN or BOE Account Number

N1~SE~ABC Oil Company~24~123456789\

SYNTAX NOTES: (This segment is used for reporting seller information on Schedules 3A and 3X (receipts) of the Supplier Returns.)

02   R0203 - N102 and N103 are required.

03   P0304 - If either N103 or N104 is present, then the other is required.

04   If entering BOE Account Number enter the number with a leading 0 (zero).

Example: N1~SE~ABC OIL COMPANY~49~099999999

Position Holder Information (Required)
Name Segment 3 Pos. No. 0500

Element ID	Elem Ref. #	Sub-Ele Ref. #	Field Status	Field Name	Field Type	Min	Max	Field Description
N101	98		M	Entity Identification Code	ID	2	2	"ON" = Position Holder
N102	93		X	Name	AN	1	35	Position Holder's Name
N103	66		X	Identification Code Qualifier	ID	2	2	"24" = FEIN "34" = SSN "49" = BOE Account Number "FI" = Federal Taxpayer 637 ID Number
N104	67		X	Identification Code	AN	9	9	Position Holder's FEIN or SSN or BOE Account Number

N1~ON~123 Position Holder Oil Co~24~234567891\

SYNTAX NOTES: (This segment is used for reporting position holder information on Schedule TD of the Terminal Operator Report and the various disbursement schedules of the Supplier Returns.)

02   R0203 - N102 and N103 are required.

03   P0304 - If either N103 or N104 is present, then the other is required.

04   If entering BOE Account Number enter the number with a leading 0 (zero).

Example: N1~ON~123 Position Holder Oil Co~49~099999999

Person Hiring Carrier (Consignor)							**(Required)**	
Name Segment 4							**Pos. No. 0500**	
Element ID	**Elem Ref. #**	**Sub-Ele Ref. #**	**Field Status**	**Field Name**	**Field Type**	**Min**	**Max**	**Field Description**
N101	98		M	Entity Identification Code	ID	2	2	"CI" = Consignor (Person Hiring the Carrier)
N102	93		X	Name	AN	1	35	Consignor Name
N103	66		X	Identification Code Qualifier	ID	2	2	"24" = FEIN "34" = SSN "49" = BOE Account Number
N104	67		X	Identification Code	AN	9	9	Consignor's (Person Hiring the Carrier) FEIN or SSN or BOE Account Number

N1~CI~123 Position Holder Oil Co~24~234567891\

SYNTAX NOTES: (This segment is used for reporting consignor information on Schedule PD of the Vessel/Pipeline Operator Report.)

02　　　**R0203 - N102 and N103 are required.**

03　　　**P0304 - If either N103 or N104 is present, then the other is required.**

04　　　**If entering BOE Account Number enter the number with a leading 0 (zero).**

Example: N1~CI~123 Position Holder Oil Co~49~099999999

Carrier Information							**(Required)**	
Name Segment 5							**Pos. No. 0500**	
Element ID	**Elem Ref. #**	**Sub-Ele Ref. #**	**Field Status**	**Field Name**	**Field Type**	**Min**	**Max**	**Field Description**
N101	98		M	Entity Identification Code	ID	2	2	"CA" = Carrier Name
N102	93		X	Name	AN	1	35	Carrier Name
N103	66		X	Identification Code Qualifier	ID	2	2	"24" = FEIN "34" = SSN "49" = BOE Account Number
N104	67		X	Identification Code	AN	9	9	Carrier's FEIN or SSN or BOE Account Number

N1~CA~DEF Carrier Company~24~345678912\

SYNTAX NOTES: (This segment is used on all reports and returns.)

02　　　**R0203 - N102 is required.**

03　　　**N103 is required for bulk transactions and is requested for non-bulk transactions.**

03　　　**P0304 - If either N103 or N104 is present, then the other is required.**

04　　　**If entering BOE Account Number enter the number with a leading 0 (zero).**

Example: N1~CA~DEF Carrier Company~49~099999999

| **Buyer/Consignee Information** | | | | | | | **(Required)** |
| **Name Segment 6** | | | | | | | **Pos. No. 0500** |
Element ID	Elem Ref. #	Sub-Ele Ref. #	Field Status	Field Name	Field Type	Length Min	Max	Field Description
N101	98		M	Entity Identification Code	ID	2	2	"BY" = Buying Party (Purchaser/Consignee)
N102	93		X	Name	AN	1	35	Sold to Name (Purchaser/Consignee)
N103	66		X	Identification Code Qualifier	ID	2	2	"24" = FEIN "34" = SSN "49" = BOE Account Number
N104	67		X	Identification Code	AN	9	9	Purchaser's FEIN or SSN or BOE Account Number

N1~BY~XYZ Gas Station~24~543219876\

SYNTAX NOTES: (This segment is used for reporting buyer information on various disbursement schedules of the Supplier Returns.)

02　　　R0203 - N102 and N103 are required.

03　　　P0304 - If either N103 or N104 is present, then the other is required.

04　　　If entering BOE Account Number enter the number with a leading 0 (zero).

Example: N1~BY~XYZ Gas Station~49~099999999

For Point (Address) of Delivery/Destination: (One of the following Options is Required)

Use Option 1 when the Destination is a Terminal.

Use Option 2 when the Destination is located inside or outside Your State and is a Non-Terminal.

~~Use Option 3 when the Destination is located in Your State, but is a Non-Terminal and the state uses facility IDs.~~

Option 1

| **Point of Destination** | | | | | | | **(One of the two options is Required)** |
| **Name Segment 7** | | | | | | | **Pos. No. 0500** |
Element ID	Elem Ref. #	Sub-Ele Ref. #	Field Status	Field Name	Field Type	Length Min	Max	Field Description
N101	98		M	Entity Identification Code	ID	2	2	"DT" = Destination Terminal
N102 is not used.								
N103	66		X	Identification Code Qualifier	ID	2	2	"TC" = IRS Terminal Code
N104	67		X	Identification Code	AN	9	9	IRS Terminal Code (contact the IRS for a complete listing of approved terminals)

N1~DT~~TC~T33CA3333\

SYNTAX NOTES: (This segment is used if the destination is an IRS approved terminal.)

02　　　R0203 - N103 is required.

03　　　P0304 - If either N103 or N104 is present, then the other is required.

Option 2

| **Point of Destination** | | | | | | | **(One of the two options is Required)** |
| **Name Segment 7** | | | | | | | **Pos. No. 0500** |
Element ID	Elem Ref. #	Sub-Ele Ref. #	Field Status	Field Name	Field Type	Length Min	Max	Field Description
N101	98		M	Entity Identification Code	ID	2	2	"ST" = Ship To
N102	93		X	Name	AN	2	2	See Postal Abbreviations for list of codes.

N1~ST~CA\

SYNTAX NOTES: (This segment is used if the destination is not an IRS approved terminal.)

02　　　R0203 - N102 is required.

Point of Destination								(Optional)	
Name Segment 7								Pos. No. 0500	
Element ID	Elem Ref. #	Sub-Ele Ref. #	Field Status	Field Name	Field Type	Length		Field Description	
						Min	Max		
N401	19		O	City Name	AN	2	30	Name of City	
N402	156		X	State or Province Code	ID	2	2	State or Providence Abbreviation	
N403	116		O	Postal Code	ID	3	11	ZIP or ZIP plus 4 Code	

Option 3

Point of Destination								(One of the three options is Required)	
Name Segment 7								Pos. No. 0500	
Element ID	Elem Ref. #	Sub-Ele Ref. #	Field Status	Field Name	Field Type	Length		Field Description	
						Min	Max		
N101	98		M	Entity Identification Code	ID	2	2	"WD" = Destination Facility	
N102 is not used.									
N103	66		X	Identification Code Qualifier	ID	2	2	"FA" = Facility Identification	
N104	67		X	Identification Code	AN	2	20	Facility/License Number	

This FGS loop contains transaction information for the individual shipments within the TFS loop. It is repeated when one of the following values change: Bill of Lading (Document) Number, Bill of Lading Date (Date Shipped) or Gallons.

Bill of Lading								(Required)	
Forms Group Segment								Pos. No. 1000	
Element ID	Elem Ref. #	Sub-Ele Ref. #	Field Status	Field Name	Field Type	Length		Field Description	
						Min	Max		
FGS01	350		M	Assigned Identification	AN	1	1	"D" = Schedule Detail	
FGS02	128		X	Reference Identification Qualifier	ID	2	2	"BM" = Bill of Lading Number	
FGS03	127		X	Reference Identification	AN	1	15	Bill of Lading Number	

FGS~D~BM~1234\

SYNTAX NOTES:

02   **P0203 - FGS02 and FGS03 are required unless the Mode Code in TFS06 is GS (Gas Station), then FGS02 and FGS03 are not used.**

Sequence Error ID Number								(Required)	
Reference Number Segment								Pos. No. 1100	
Element ID	Elem Ref #	Sub-Ele Ref #	Field Status	Field Name	Field Type	Length		Field Description	
						Min	Max		
REF01	128		M	Reference Identification Qualifier	ID	2	2	06 = Sequence Error ID Number	
REF02	127		X	Reference Identification	AN	1	7	Sequence Error ID Number	

Bill of Lading Date								(Required)	
Date/Time Reference Segment								Pos. No. 1200	
Element ID	Elem Ref. #	Sub-Ele Ref. #	Field Status	Field Name	Field Type	Length		Field Description	
						Min	Max		
DTM01	374		M	Date/Time Qualifier	ID	3	3	"095" = Bill of Lading Date	
DTM02	373		X	Date	DT	8	8	Bill of Lading Date (CCYYMMDD)	

DTM~095~20010515\

SYNTAX NOTES:

02   **R020305 - DTM02 is required.**

Bill of Lading Net (Required)
Tax Information and Amount Segment Pos. No. 1800

Element ID	Elem Ref. #	Sub-Ele Ref. #	Field Status	Field Name	Field Type	Length Min	Max	Field Description
TIA01	817		M	Tax Information ID Number	AN	4	4	"5005" = Net
TIA02 and TIA03 are not used.								
TIA04	380		X	Quantity	R	1	15	Quantity
TIA05	355		M	Unit of Measurement Code	ID	2	2	"GA" = Gallons "LT"=Liters

TIA~5005~~~8015~GA\

SYNTAX NOTES:

02   R0203040607 - TIA04 is required.

04   Enter the net gallons rounded to the nearest whole gallon.

05   C0504 - If TIA04 is present, then TIA05 is required.

Bill of Lading Gross (Required)
Tax Information and Amount Segment Pos. No. 1800

Element ID	Elem Ref. #	Sub-Ele Ref. #	Field Status	Field Name	Field Type	Length Min	Max	Field Description
TIA01	817		M	Tax Information ID Number	AN	4	4	"5006" = Gross
TIA02 and TIA03 are not used.								
TIA04	380		X	Quantity	R	1	15	Quantity
TIA05	355		M	Unit of Measurement Code	ID	2	2	"GA" = Gallons "LT" = Liters

TIA~5006~~~8000~GA\

SYNTAX NOTES:

02   R0203040607 - TIA04 is required.

04   Enter the gross gallons rounded to the nearest gallon.

05   C0504 - If TIA04 is present, then TIA05 is required.

Bill of Lading Billed (Required)
Tax Information and Amount Segment Pos. No. 1800

Element ID	Elem Ref. #	Sub-Ele Ref. #	Field Status	Field Name	Field Type	Length Min	Max	Field Description
TIA01	817		M	Tax Information ID Number	AN	4	4	"5007" = Billed
TIA02 and TIA03 are not used.								
TIA04	380		X	Quantity	R	1	15	Quantity
TIA05	355		M	Unit of Measurement Code	ID	2	2	"GA" = Gallons "LT" = Liters

TIA~5007~~~8015~GA\

SYNTAX NOTES:

02   R0203040607 - TIA04 is required.

04   Enter the billed gallons rounded to the nearest gallon.

05   C0504 - If TIA04 is present, then TIA05 is required.

End of FGS loop for Individual shipments.

End of TFS loop for Schedule.

Table 12 – Transaction Set Trailer Description Segment

End of Transaction Set Trailer Segment								(Required) Pos. No. 0100
Element ID	**Elem Ref #**	**Sub-Ele Ref #**	**Field Status**	**Field Name**	**Field Type**	**Min**	**Max**	**Field Description**
SE01	96		M	Number of Included Segments	N0	1	10	Number of segments (inserted by translator)
SE02	329		M	Transaction Set Control Number	AN	4	9	Filer defined unique control number (enter the same value as in ST02).
SE~15000~12345\								
SYNTAX NOTES: None								

Table 13 – Functional Group Trailer Description Segment

Functional Group Segment								(Required)
Element ID	**Elem Ref #**	**Sub-Ele Ref#**	**Field Status**	**Field Name**	**Field Type**	**Min.**	**Max.**	**Field Description**
GE01	97		M	Number Of Transaction Sets Included	N0	1	6	Count of transaction sets within this GS/GE.
GE02	28		M/Z	Group Control Number	N0	1	9	Filer defined unique control number (enter the same value as in GS06).
GE~1~1101\								
SYNTAX NOTES: None								

Table 14 – Interchange Control Trailer Description Segment

Interchange Segment								(Required)
Element ID	**Elem Ref #**	**Sub-Ele Ref #**	**Field Status**	**Field Name**	**Field Type**	**Min.**	**Max.**	**Field Description**
IEA01	I16		M	Number Of Included Functional Groups	N0	1	5	Count Of Function Groups Within This ISA/IEA.
IEA02	I12		M	Interchange Control Number	N0	9	9	The Interchange Number in the Trailer Must Be Identical to the Same Data Element in the Associated Interchange Header (ISA13).
IEA~1~000001001\								
SYNTAX NOTES: None								

End of Transaction Set.

➢X12 – TS997 Functional Acknowledgment

997 Functional Acknowledgment

FUNCTIONAL GROUP: **FA**

This Draft Standard for Trial Use contains the format and establishes the data contents of the Functional Acknowledgment Transaction Set (997) for use within the context of an Electronic Data Interchange (EDI) environment. The transaction set can be used to define the control structures for a set of acknowledgments to indicate the results of the syntactical analysis of the electronically encoded documents. The encoded documents are the transaction sets, which are grouped in functional groups, used in defining transactions for business data interchange. This standard does not cover the semantic meaning of the information encoded in the transaction sets.

Table 1

NOTE	POS.NO.	SEG.ID	NAME	REQ.DES.	MAX USE	LOOP REPEAT
N	0100	ST	Transaction Set Header	M	1	
N	0200	AK1	Functional Group Response Header	M	1	
			LOOP ID - AK2			999999
N	0300	AK2	Transaction Set Response Header	O	1	
			LOOP ID - AK3			999999
C	0400	AK3	Data Segment Note	O	1	
	0500	AK4	Data Element Note	O	99	
	0600	AK5	Transaction Set Response Trailer	M	1	
	0700	AK9	Functional Group Response Trailer	M	1	
	0800	SE	Transaction Set Trailer	M	1	

NOTES

1/0100 These acknowledgments shall not be acknowledged, thereby preventing an endless cycle of acknowledgments of acknowledgments. Nor shall a Functional Acknowledgment be sent to report errors in a previous Functional Acknowledgment.

1/0100 The Functional Group Header Segment (GS) is used to start the envelope for the Functional Acknowledgment Transaction Sets. In preparing the functional group of acknowledgments, the application sender's code and the application receiver's code, taken from the functional group being acknowledged, are exchanged; therefore, one acknowledgment functional group responds to only those functional groups from one application receiver's code to one application sender's code.

1/0100 There is only one Functional Acknowledgment Transaction Set per acknowledged functional group.

1/0200 AK1 is used to respond to the functional group header and to start the acknowledgment for a functional group. There shall be one AK1 segment for the functional group that is being acknowledged.

1/0300 AK2 is used to start the acknowledgment of a transaction set within the received functional group. The AK2 segments shall appear in the same order as the transaction sets in the functional group that has been received and is being acknowledged.

COMMENTS

1/0400 The data segments of this standard are used to report the results of the syntactical analysis of the functional groups of transaction sets; they report the extent to which the syntax complies with the standards for transaction sets and functional groups. They do not report on the semantic meaning of the transaction sets (for example, on the ability of the receiver to comply with the request of the sender).

DECEMBER 1999

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[3] Data Interchange Standards Association, Inc. (DISA)

➤*X12 – TS997 Acknowledgment Example*

The TS997 Functional Acknowledgment notifies the Information Provider that its EDI file was received. The BOE translator creates the TS997 Acknowledgment when the translator processes the file. This Acknowledgment is designed to pass notification back through the Information Provider/Transmitter's translator that the file was accepted, accepted with errors or rejected. The BOE will provide a TS997 Acknowledgment to the Information Provider/Transmitter for each file received. If the file is rejected, the Information Provider/Transmitter must correct and send a replacement file to the BOE for processing. An example of a TS997 Acknowledgment created by the BOE translator can be found below. This TS997 contains Acknowledgments for four TS813s received in one ISA/GS envelope.

The file you receive, unlike the example below, will be a continuous stream of data without carriage returns or line feeds.

```
 1 - ISA~03~R455GO4EE3~01~12RCH2SO12~01~123456789~01~234567891~010701~1512~U~
     00403~000000001~0~P~^\
 2 - GS~FA~123456789050~INTERNALROUTING~20010701~1510~1001~X~004030\
 3 -
 4 - ST~997~0014\
 5 - AK1~TF~52001\
 6 - AK2~813~000000124\
 7 - AK5~A\
 8 - AK9~A~1~1~1\
 9 - SE~6~0014\
10 -
11 - ST~997~0015\
12 - AK1~TF~52001\
13 - AK2~813~000000125\
14 - AK5~A\
15 - AK9~A~1~1~1\
16 - SE~6~0015\
17 -
18 - ST~997~0016\
19 - AK1~TF~52001\
20 - AK2~813~000000126\
21 - AK5~A\
22 - AK9~A~1~1~1\
23 - SE~6~0016\
24 -
25 - ST~997~0017\
26 - AK1~TF~52001\
27 - AK2~813~000000127\
28 - AK5~A\
29 - AK9~A~1~1~1\
30 - SE~6~0017\
31 - GE~4~1001\
32 - IEA~1~000000001\
```

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Appendix A.

Product Codes

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➢ *Product Codes – Supplier of Motor Vehicle Fuel Tax Return*

Motor Vehicle Fuel: The following table lists the products that are considered motor vehicle fuel and the proper code to use when reporting these products:

PRODUCT DESCRIPTION	CODE
Aviation Gasoline	125
Gasoline	065
Gasohol:	124
Gasohol 5.7%	140
Gasohol 7.7%	141
Gasohol 10%	139
E-75	078
Gasoline Blendstocks:	
Butane, including butane propane mixes	055
Ethyl Tertiary Butyl Ether (ETBE)	249
Methyl Tertiary Butyl Ether (MTBE)	093
Napthas, including light and straight run naptha	126
Mixed Xylene, not including any separated isomer of xylene	076
Pentanes, including isopentane and pentane mixtures	059
Raffinate	223
Tertiary Amyl Methyl Ether (TAME)	121
Toluene	199
Transmix containing gasoline	100
Other Gasoline Blendstocks, including Alkylate, Butene, Catalytically Cracked Gasoline, Coker Gasoline, Hexane, Hydrocrackate, Isomerate, Natural Gasoline, Polymer Gasoline, Reformate, Straight-Run Gasoline, Thermally Cracked Gasoline, Tertiary Butyl Alcohol (TBA – Gasoline Grade), and any other product determined to be a gasoline blendstock by IRS or BOE.	122

Other Products: The following table lists products that can be removed from a terminal without tax, but become subject to the Motor Vehicle Fuel Tax when blended with motor vehicle fuel:

PRODUCT DESCRIPTION	CODE
Additives – Miscellaneous	090
Alcohol:	123
Ethanol	241
Methanol	243
Benzene	248
Butylene	198
E-85	079
Ethane	052
Ethylene	196
Isobutane	058
Methane	265
Propylene	075
Undefined (Other) Products	092

➢*Product Codes – Supplier of Diesel Fuel Tax Return*

<u>Diesel Fuel:</u> The following table lists the products that are considered diesel fuel and the proper code to use when reporting these products:

PRODUCT DESCRIPTION	CODE
Diesel Fuel – Undyed:	
Diesel Fuel #1 Low Sulfur Undyed	161
Diesel Fuel #2 Low Sulfur Undyed	167
Fuel Oil #1 Undyed	150
Diesel Fuel #4 Undyed	154
Diesel Fuel #1 High Sulfur Undyed	282
Diesel Fuel #2 High Sulfur Undyed	283
Diesel Fuel – Dyed:	
Diesel Fuel High Sulfur Dyed	226
Diesel Fuel Low Sulfur Dyed	227
Diesel Fuel #1 Dyed	231
Diesel Fuel #4 Dyed	153

<u>Other Products:</u> The following table lists products that can be removed from a terminal without tax, but become subject to the Diesel Fuel Tax when blended with, labeled as or sold as diesel fuel. Both kerosene and jet fuel are reportable products on the Supplier of Diesel Fuel Tax Return:

PRODUCT DESCRIPTION	CODE
Excluded Liquid (mineral spirits)	077
Jet Fuel	130
Kerosene - Undyed	
Kerosene Low Sulfur Undyed	145
Kerosene High Sulfur Undyed	147
Kerosene - Dyed	
Kerosene Low Sulfur Dyed	073
Kerosene High Sulfur Dyed	074
Marine Diesel Oil	279
Marine Gas Oil	280
Mineral Oils	281
Undefined (Other) Product	092
Waste Oil	091

➤ *Product Codes – Terminal and Vessel/Pipeline Operator Reports*

Reportable Products: The following table, grouped by product categories, should be used to identify the appropriate product codes to use when reporting terminal and vessel/pipeline activity.

PRODUCT DESCRIPTION	CODE
Motor Vehicle Fuel:	
Aviation Gasoline	125
Gasoline	065
Gasohol:	124
Gasohol 5.7%	140
Gasohol 7.7%	141
Gasohol 10%	139
E-75	078
Gasoline Blendstocks:	
Butane, including butane propane mixes	055
Ethyl Tertiary Butyl Ether (ETBE)	249
Methyl Tertiary Butyl Ether (MTBE)	093
Napthas, including light and straight run naptha	126
Mixed Xylene, not including any separated isomer of xylene	076
Pentanes, including isopentane and pentane mixtures	059
Raffinate	223
Tertiary Amyl Methyl Ether (TAME)	121
Toluene	199
Transmix containing gasoline	100
Other Gasoline Blendstocks, including Alkylate, Butene, Catalytically Cracked Gasoline, Coker Gasoline, Hexane, Hydrocrackate, Isomerate, Natural Gasoline, Polymer Gasoline, Reformate, Straight-Run Gasoline, Thermally Cracked Gasoline, Tertiary Butyl Alcohol (TBA – Gasoline Grade), and any other product determined to be a gasoline blendstock by IRS or BOE	122
Diesel Fuel – Undyed:	
Diesel Fuel #1 Low Sulfur Undyed	161
Diesel Fuel #2 Low Sulfur Undyed	167
Fuel Oil #1 Undyed	150
Diesel Fuel #4 Undyed	154
Diesel Fuel #1 High Sulfur Undyed	282
Diesel Fuel #2 High Sulfur Undyed	283
Diesel Fuel – Dyed:	
Diesel Fuel High Sulfur Dyed	226
Diesel Fuel Low Sulfur Dyed	227
Diesel Fuel #1 Dyed	231
Diesel Fuel #4 Dyed	153
Other Products:	
Additives – Miscellaneous	090

PRODUCT DESCRIPTION	CODE
Alcohol:	123
Ethanol	241
Methanol	243
Benzene	248
Butylene	198
Compressed Natural Gas (CNG)	224
E-85	079
Ethane	052
Ethylene	196
Excluded Liquid (mineral spirits)	077
Isobutane	058
Jet Fuel	130
Kerosene – Undyed:	
Kerosene Low Sulfur Undyed	145
Kerosene High Sulfur Undyed	147
Kerosene – Dyed:	
Kerosene Low Sulfur Dyed	073
Kerosene High Sulfur Dyed	074
Liquefied Natural Gas (LNG)	225
Marine Diesel Oil	279
Marine Gas Oil	280
Methane	265
Mineral Oils	281
Propane (LPG)	054
Propylene	075
Undefined (Other) Products	092
Waste Oil	091

Appendix B.

Schedule and Summary Codes

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➢*Schedule and Summary Codes*

California Fuel Tax Schedules and Summary Codes for the following:
• **Supplier Return (Motor Vehicle Fuel and Diesel Fuel)**
• **Terminal Operator Information Report**
• **Vessel/Pipeline Operator Report (Carrier Summary Report)**

California Schedule Number	California Schedule Name	Detail Description
		Supplier Returns

Receipt Schedules:

California Schedule Number	California Schedule Name	Detail Description
3A	Imports above the terminal rack	This schedule accounts for every ex-tax gallon of diesel fuel, jet fuel, kerosene, and motor vehicle fuel imported into California above the terminal rack.
3X	Imports below the terminal rack	This schedule accounts for every gallon of ex-tax diesel fuel, dyed diesel fuel, jet fuel, kerosene, and motor vehicle fuel imported into California below the terminal rack.

Disbursement Schedules:

California Schedule Number	California Schedule Name	Detail Description
5	Fuel removed subject to tax	This schedule accounts for every gallon of diesel fuel and motor vehicle fuel removed from a California terminal rack that was subject to tax.
5S	Ex-tax gallons of blendstocks resold to persons not furnishing an exemption certificate	This schedule accounts for every gallon of ex-tax gasoline blendstocks you entered, removed from a California terminal rack, or purchased with your exemption certificate and then resold to a person not furnishing an exemption certificate.
5T	Untaxed products blended with, or added to fuel, resulting in a product which is used as, or is usable as a taxable fuel	This schedule accounts for every gallon of untaxed products blended with or added to diesel fuel or motor vehicle fuel resulting in a product that can be used as diesel fuel or motor vehicle fuel.
6H	Reportable products removed not subject to the diesel fuel tax	This schedule accounts for every gallon of dyed fuel, jet fuel, and kerosene removed from a California terminal rack and stored or sold in California, not reported on any other tax exempt schedule. None of these products are subject to the diesel fuel tax.
7	Fuel removed and exported tax exempt	This schedule accounts for every gallon of ex-tax diesel fuel, dyed fuel, jet fuel, kerosene, and motor vehicle fuel removed from a California terminal rack and exported out of California.
7E	Exports above the terminal rack	This schedule accounts for every gallon of ex-tax diesel fuel, jet fuel, kerosene, and motor vehicle fuel exported out of California above the terminal rack.
7F	Exports of reportable products below the terminal rack	This schedule accounts for every gallon of dyed diesel fuel, jet fuel, and kerosene exported out of California below the terminal rack.
8	Fuel removed and sold to the United States government tax exempt	This schedule accounts for every gallon of ex-tax diesel fuel, dyed diesel fuel, jet fuel, and kerosene removed from a California terminal rack and sold tax exempt to the United States government.
8E	Fuel removed and sold to the United States armed forces for use in ships or aircraft, or for use outside this state tax exempt	This schedule accounts for every gallon of motor vehicle fuel removed from a terminal rack and sold tax exempt to the United States armed forces for use in ships or aircraft or for use outside of California.

California Schedule Number	California Schedule Name	Detail Description
10C	Fuel removed and sold to exempt bus operators tax exempt	This schedule accounts for every gallon of ex-tax diesel fuel, dyed diesel fuel, jet fuel, and kerosene removed from a California terminal rack and sold tax exempt to a person that owns, operates, or controls an exempt bus operation and who is registered with the Board of Equalization as an exempt bus operator.
10I	Fuel removed and sold for use on farms tax exempt	This schedule accounts for every gallon of ex-tax diesel fuel, dyed diesel fuel, jet fuel, and kerosene removed from a California terminal rack and sold tax exempt to a person who uses the fuel on a farm for farming purposes.
10Y	Fuel removed and sold to train operators tax exempt	This schedule accounts for every gallon of ex-tax diesel fuel, dyed diesel fuel, jet fuel, kerosene, and motor vehicle fuel removed from a California terminal rack and sold tax exempt to a train operator who is registered with the Board of Equalization as a train operator.
10Z	Gasoline blendstocks removed tax exempt not in connection with a sale which will not be used to produce finished gasoline.	This schedule accounts for every gallon of tax-exempt gasoline blendstocks removed from the terminal rack by you, which will be used to produce a product, other than finished gasoline.
10AB	Gasoline blendstocks removed tax exempt in connection with a sale when the buyer has issued a certificate stating the blendstocks will not be used to produce finished gasoline	This schedule accounts for every gallon of tax-exempt gasoline blendstocks removed from the terminal rack when an exemption certificate was presented by the buyer stating the blendstocks will not be used to produce a finished gasoline product.
13A	Tax-paid fuel exported	This schedule accounts for every gallon of tax-paid diesel fuel and motor vehicle fuel exported below the terminal rack out of California.
13B	Tax-paid fuel sold to a consulate officer or employee by credit card	This schedule accounts for every gallon of tax-paid diesel fuel and motor vehicle fuel sold exempt below the California terminal rack to a consulate officer or employee by credit card.
13C	Tax-paid fuel sold to the United States Government	This schedule accounts for every gallon of tax-paid diesel fuel sold exempt below the California terminal rack to the United States Government.
13D	Tax-paid fuel sold for use on farms	This schedule accounts for every gallon of tax-paid diesel fuel sold exempt below the California terminal rack to a person who uses the fuel on a farm for farming purposes.
13E	Tax-paid fuel sold to exempt bus operators	This schedule accounts for every gallon of tax-paid diesel fuel sold exempt below the California terminal rack to a person that owns, operates, or controls an exempt bus operation and who is registered with the Board of Equalization as an exempt bus operator.
13G	Tax-paid fuel sold to train operators	This schedule accounts for every gallon of tax-paid diesel fuel sold exempt below the California terminal rack to a person who is registered with the Board of Equalization as a train operator.

California Schedule Number	California Schedule Name	Detail Description
Summary Codes:		
S02	Tax Due	This summary code is used to report tax, interest and penalty (for electronic filing only).
S02A	Miscellaneous fuel transactions subject to tax	This summary code is used on a disbursement schedule to account for those miscellaneous diesel fuel and motor vehicle fuel transactions that were not covered in any other lines in Section A in the Tax Computation Worksheet of the return. Transactions that may be included in this line are reporting tax recoveries on bad debts loses of diesel fuel or reporting sales of diesel fuel or motor vehicle fuel to unlicensed suppliers above the terminal rack.
S03A	Other tax-paid credits	This summary code is used on a disbursement schedule to account for other tax-paid diesel fuel and motor vehicle fuel credits not covered on any other lines in Section B in the Tax Computation Worksheet of the return. This summary code schedule could be used to account for a credit of tax-paid diesel fuel or motor vehicle fuel used off highway by the supplier. This summary code schedule could be used when one of the fuels is removed from a California terminal rack on which a prior tax was paid to the state and the person who removes the fuel pays the tax a second time to the state. Documentation is needed to support this credit.
S04	Bad debt write-off	This summary code is used on a disbursement schedule to account for those tax-paid diesel fuel gallons that have been found worthless and charged off for income tax purposes.
S05I	Other exempt removals	This summary code is used on a disbursement schedule to account for all other tax-exempt diesel fuel and motor vehicle fuel removed from a California terminal rack not subject to the diesel or motor vehicle fuel tax.

Terminal Operator Information Report

California Schedule Number	California Schedule Name	Detail Description
Receipt Schedule:		
TR	Terminal operator receipts	This schedule accounts for every gallon of reportable fuel products received at an IRS licensed terminal in the state of California by a registered Terminal Operator.
Disbursement Schedule:		
TD	Terminal operator disbursements by position holder	This schedule accounts for every gallon of reportable fuel products disbursed at an IRS licensed terminal in the state of California by a registered Terminal Operator.
Ending Inventory Schedule:		
EI	Ending inventory by product code	This schedule accounts for any reportable product that remains in a terminal at the end of the reporting period. This figure is the ending inventory.

Vessel/Pipeline Operator Report (Carrier Summary Report)

California Schedule Number	California Schedule Name	Detail Description
Product Transported:		
PD	Carrier receipts and deliveries	This schedule accounts for every gallon of reportable fuel products that a common carrier (ship/vessel, barge, or pipeline) receives (picks up) and/or delivers (drops off) from/to a California terminal

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Appendix C.

Tax Information and Amount Codes

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➢ *Tax Information and Amount (TIA) Codes*

Code	Description
5000	Version of Taxing Authority's implementation guide
5001	Total Net Reported
5002	Ending Physical Inventory
5003	Total Due
5004	Total Net Transported
5005	Net
5006	Gross
5007	Billed (Gallons and/or Tax)
5008	Interest
5009	Penalty

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Appendix D.

Transaction Type Mode Codes

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➤ *Transaction Type Mode Codes*

Code	Description
J	Truck
R	Rail
B	Barge
S	Ship
PL	Pipeline
BA	Book Adjustments
CE	Summary Information
GS	Gas Station
RT	Removal from Terminal (other than by truck or Rail) for sale or consumption

Note: The transaction type mode codes are two character codes. The code for truck is "J " = J space.

Code BA (Book Adjustment) identifies reclassifications of products and meter tests by a terminal operator.

Code CE (Summary) is used to report line item transactions not reportable on the detailed schedules and to report tax, interest and penalty due for the tax filing.

Code GS (Gas Station) is used to identify reportable transactions made from retail service stations and cardlock facilities. Transactions may be reported in individual detail or reported as a monthly summary total for each customer.

Code RT (Removal from Terminal) is used to identify removals from a terminal, other than by truck or rail, for sale or consumption. A Supplier should use this code when a sale or transfer is made within the Bulk Transfer/Terminal System to an unlicensed customer; when the sale is to a licensed Industrial User and the removal is made by vessel or pipeline; or when the removal is made by vessel and the fuel will be consumed in the operation of the vessel.

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Appendix E.

Postal Abbreviations

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➢ *Postal Abbreviations*

USA State	Abbreviation	Canadian Province/Territory	Abbreviation
Alabama	AL	Alberta	AB
Alaska	AK	British Columbia	BC
Arizona	AZ	Manitoba	MB
Arkansas	AR	New Brunswick	NB
California	CA	Newfoundland	NF
Colorado	CO	Northwest Territory	NT
Connecticut	CT	Nova Scotia	NS
Delaware	DE	Nunavut	NU
District of Columbia	DC	Ontario	ON
Florida	FL	Prince Edward Island	PE
Georgia	GA	Quebec	OC
Hawaii	HI	Saskatchewan	SK
Idaho	ID	Yukon Territory	YT
Illinois	IL		
Indiana	IN	**Mexican (MX) State**	**Abbreviation**
Iowa	IA		
Kansas	KS	Aguascalientes	AG
Kentucky	KY	Baja California	BJ
Louisiana	LA	Baja California Sur	BS
Maine	ME	Campeche	CP
Maryland	MD	Chiapas	CH
Massachusetts	MA	Chihuahua	CI
Michigan	MI	Coahuila	CU
Minnesota	MN	Colima	CL
Mississippi	MS	Distrito Federal	DF
Missouri	MO	Durango	DG
Montana	MT	Guanajuato	GJ
Nebraska	NE	Guerrero	GR
Nevada	NV	Hidalgo	HG
New Hampshire	NH	Jalisco	JA
New Jersey	NJ	Mexico	EM
New Mexico	NM	Michoacan	MH
New York	NY	Morelos	MR
North Carolina	NC	Navarit	NA
North Dakota	ND	Nuevo Leon	NL
Ohio	OH	Oaxaca	OA
Oklahoma	OK	Puebla	PU
Oregon	OR	Queretaro	OA
Pennsylvania	PA	Quintana Roo	QR
Rhode Island	RI	San Luis Potosi	SL
South Carolina	SC	Sinaloa	SI
South Dakota	SD	Sonora	SO
Tennessee	TN	Tabasco	TA
Texas	TX	Tamaulipas	TM
Utah	UT	Tlaxcala	TL
Vermont	VT	Veracruz	VZ
Virginia	VA	Yucatan	YC
Washington	WA	Zacatecas	ZT
West Virginia	WV		
Wisconsin	WI		
Wyoming	WY	**Other Foreign Country**	EX

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Appendix F.

Summary Report Forms

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➢*Summary Report Instructions*

During testing, the Electronic Participant should either print copies from this section or photocopy the appropriate summary report provided in the test packet. The Electronic Participant must complete the appropriate summary report and FAX to the BOE. The summary report will be used to validate the electronic data the Electronic Participant transmitted to the BOE.

FAX the completed summary reports to:

> State Board of Equalization
> Fuel Industry Section
> Summary Report for Electronic Test Data
> FAX: (916) 323-9352

General to all Summary Reports:

> When completing a summary report you must enter the following information:

> * Your company name
> * Your BOE Account Number or for EROs and Software Developers your ID Number. A summary report must be completed for each account number or ID number assigned to the filer
> * The testing stage number your company is currently participating in and the number of filing attempts for the stage being tested
> * Contact name, telephone number, FAX number, e-mail address, and the date of the EDI filing

Supplier Summary Report

> There are two summary reports that can be used by either a Motor Vehicle Fuel or a Diesel Fuel Supplier. Summary Report #1 allows the filer to summarize the total number of transactions and the total number of billed gallons by schedule reported in the EDI filing. Summary Report # 2 allows the filer to report by product by schedule the total number of transactions and the total billed gallons reported in the EDI filing. The filer must choose one of these two summary reports when submitting supplier return test data.

> **Supplier Summary Report # 1 – Page G-4**

> > Summary Report # 1 is divided into the following three columns: schedule code, number of transactions, and total billed gallons. To complete this form the filer must enter the total number of transactions and the total billed gallons in the appropriate column by the schedules listed in the first column of the summary report.

> **Supplier Summary Report # 2 – Page G-5**

> > Summary Report # 2 is divided into the following four columns: schedule code, product code, number of transactions, and total billed gallons. To complete this form the filer must enter one schedule and one product code per line. For each line, enter the total number of transactions and the total billed gallons in the appropriate column for the product and schedule code listed

Terminal Operator Summary Report – Page G-6

> This summary report is divided into the following four sections: product code, ending inventory, terminal receipts, and terminal disbursements. To complete this form the filer must enter in net gallons the physical ending inventory by product. In addition, the filer must enter the total number of transactions and the total net gallons for both terminal receipts and terminal disbursements for each product reported in the EDI filing.

Vessel/Pipeline Operator Summary Report – Page G-8

> This summary report is divided into the following three columns: product code, number of transactions, and total net gallons. To complete this form the filer must enter the number of transactions and the total net gallons by product reported in the EDI filing.

➤ *SUPPLIER SUMMARY REPORT # 1*

Name of Company Submitting Summary Report:	Account or ID Number:	Testing Stage	
		Stage Number:	Filing Number:

Schedule Code	Supplier	
	Number of Transactions	**Total Billed Gallons**
3A		
3X		
5		
5S		
5T		
6H		
7		
7E		
7F		
8		
8E		
10C		
10I		
10Y		
10Z		
10AB		
13A		
13B		
13C		
13D		
13E		
13F		
13G		
S02A		
S03A		
S04		
S05I		

Contact Name:	Phone Number: ( )	FAX Number: ( )
E-mail Address:		Date:

➢*SUPPLIER SUMMARY REPORT # 2*

Name of Company Submitting Summary Report:	Account or ID Number:	Testing Stage	
		Stage Number:	Filing Number:

Line Number	Schedule Code	Product Code	Number of Transactions	Number of Billed Gallons
1.				
2.				
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10.				
11.				
12.				
13.				
14.				
15.				
16.				
17.				
18.				
19.				
20.				
21.				
22.				
23.				
24.				
25.				
26.				
27.				

Contact Name:	Phone Number: ( )	FAX Number: ( )
E-mail Address:		Date:

➢ *TERMINAL OPERATOR SUMMARY REPORT*

Name of Company Submitting Summary Report:		Account or ID Number:		Testing Stage	
				Stage Number:	Filing Number:

Product Code	Net Physical Ending Inventory	Terminal Receipts (TR)		Terminal Disbursements (TD)	
		Number of Transactions	Total Net Gallons	Number of Transactions	Total Net Gallons
052					
054					
055					
058					
059					
065					
073					
074					
075					
076					
077					
078					
079					
090					
091					
092					
093					
100					
121					
122					
123					
124					
125					
126					
130					
139					
140					
141					
145					
147					
150					

TERMINAL OPERATOR SUMMARY REPORT

Name of Company Submitting Summary Report:			Account or ID Number:	Testing Stage	
				Stage Number:	Filing Number:

Product Code	Net Physical Ending Inventory	Terminal Receipts (TR)		Terminal Disbursements (TD)	
		Number of Transactions	Total Net Gallons	Number of Transactions	Total Net Gallons
153					
154					
161					
167					
196					
198					
199					
223					
224					
225					
226					
227					
231					
241					
243					
248					
249					
265					
279					
280					
281					
282					
283					

Contact Name:	Phone Number: ( )	FAX Number: ( )
E-mail Address:		Date:

➢*VESSEL/PIPELINE OPERATOR SUMMARY REPORT*

Name of Company Submitting Summary Report:		Account or ID Number:	Testing Stage	
			Stage Number:	Filing Number:
Product Code	**Product Transported (PD)**			
	Number of Transactions		**Total Net Gallons**	
052				
054				
055				
058				
059				
065				
073				
074				
075				
076				
077				
078				
079				
090				
091				
092				
093				
100				
121				
122				
123				
124				
125				
126				
130				
139				
140				
141				
145				

VESSEL/PIPELINE OPERATOR SUMMARY REPORT

Name of Company Submitting Summary Report:	Account or ID Number:	Testing Stage	
		Stage Number:	Filing Number:

| Product Code | Product Transported (PD) | |
	Number of Transactions	Total Net Gallons
147		
150		
153		
154		
161		
167		
196		
198		
199		
223		
224		
225		
226		
227		
231		
241		
243		
248		
249		
265		
279		
280		
281		
282		
283		

| Contact Name: | Phone Number:
(   ) | FAX Number:
(   ) |
| E-mail Address: | | Date: |

August 2001

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Appendix G.

EDI Filing Checklist

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➤ *EDI Filing Checklist*

❑   Obtain the most current version of the Motor Fuels Electronic Filing Program E-Filing Handbook and Specifications.

❑   Obtain the most current version of the BOE's motor fuels tax returns, reports, schedules and instructions.

❑   Information Providers should obtain, complete and submit the most current version of the BOE's Trading Partner Agreement (TPA), Form BOE 400-TPA.

❑   Electronic Return Originators and Software Developers should obtain, complete and submit the most current version of the BOE's Application for Electronic Return Originator – Form 400-ELF.

❑   Upon acceptance into the BOE's E-Filing Program, follow the instructions provided in the test packet to perform system testing.

Information Providers:

❑   Send the first test file, as described in **Chapter 8, Test File Submission – Stage 1**.

❑   Send a second test file, as described in **Chapter 8, Test File Submission – Stage 2**. Complete a summary report summarizing the test file contents. Summary reports must be printed from **Appendix F, Summary Report Forms**.

❑   Send a third test file, as described in **Chapter 8, Test File Submission – Stage 3**. Complete a summary report summarizing the test file contents. Summary reports must be printed from **Appendix F, Summary Report Forms**.

❑   After receiving notification from BOE that testing has been successfully completed, change the indicator in ISA15 from "T" for Test Data to "P" for Production Data.

❑   Begin filing monthly motor fuels tax returns or reports electronically.

Electronic Return Originators:

❑   Send the first test file, as described in **Chapter 8, Test File Submission – Stage 1**.

❑   Send a second test file, as described in **Chapter 8, Test File Submission – Stage 2**. Complete a summary report summarizing the test file contents. Summary reports must be printed from **Appendix F, Summary Report Forms**.

❑   Send a third test file, as described in **Chapter 8, Test File Submission – Stage 3**. Complete a summary report summarizing the test file contents. Summary reports must be printed from **Appendix F, Summary Report Forms**.

❑   After receiving notification from BOE that testing has been successfully completed, the BOE will post the ERO's name and contact information on its website.

❑   As clients are obtained, perform **Stage 3** testing for Information Providers, as outlined above, for each client.

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Appendix H.

Confidentiality Statement Form BOE–324–A

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NOTICE TO INDIVIDUALS REGARDING
INFORMATION FURNISHED TO THE BOARD OF EQUALIZATION

The Information Practices Act of 1977 and the Federal Privacy Act requires this agency to provide the following notice to individuals who are asked by the State Board of Equalization (Board) to supply information, including the disclosure of the individual's social security account number.

Individuals applying for permits, certificates, or licenses, or filing tax returns, statements, or other forms prescribed by this agency, are required to include their social security numbers for proper identification. [See Title 42 United States Code Section 405(c)(2)(C)(i)]. It is mandatory to furnish all the appropriate information requested by applications for registration, applications for permits or licenses, tax returns and other related data. Failure to provide all of the required information requested by an application for a permit or license could result in your not being issued a permit or license. In addition, the law provides penalties for failure to file a return, failure to furnish specific information required, failure to supply information required by law or regulations, or for furnishing fraudulent information.

Provisions contained in the following laws require persons meeting certain requirements to file applications for registration, applications for permits or licenses, and tax returns or reports in such form as prescribed by the State Board of Equalization: Alcoholic Beverage Tax, Sections1 32001-32556; Childhood Lead Poisoning Prevention Fee, Sections 43001-43651, Health & Safety Code, Sections 105275-105310; Cigarette and Tobacco Products Tax, Sections 30001-30481; Diesel Fuel Tax, Sections 60001-60709; Emergency Telephone Users Surcharge, Sections 41001-41176; Energy Resources Surcharge, Sections 40001-40216; Hazardous Substances Tax, Sections 43001-43651; Integrated Waste Management Fee, Sections 45001-45984; International Fuel Tax Agreement, Sections 9401-9433; Motor Vehicle Fuel License Tax, Sections 7301-8405; Occupational Lead Poisoning Prevention Fee, Sections 43001-43651, Health & Safety Code, Sections 105175-105197; Oil Spill Response, Prevention, and Administration Fees, Sections 46001-46751, Government Code, Sections 8670.1-8670.53; Publicly Owned Property, Sections 1840-1841; Sales and Use Tax, Sections 6001-7279.6; State Assessed Property, Sections 721-868, 4876-4880, 5011-5014; Tax on Insurers, Sections 12001-13170; Timber Yield Tax, Sections 38101-38908; Tire Recycling Fee, Sections 55001-55381, Public Resources Code, Sections 42860-42895; Underground Storage Tank Maintenance Fee, Sections 50101-50161, Health and Safety Code, Sections 25280-25299.96; Use Fuel Tax, Sections 8601-9355.

The principal purpose for which the requested information will be used is to administer the laws identified in the preceding paragraph. This includes the determination and collection of the correct amount of tax. Information you furnish to the Board may be used for the purpose of collecting any outstanding tax liability.

As authorized by law, information requested by an application for a permit or license could be disclosed to other agencies, including, but not limited to, the proper officials of the following: 1) United States governmental agencies: U.S. Attorney's Office; Bureau of Alcohol, Tobacco and Firearms; Depts. of Agriculture, Defense, Justice; Federal Bureau of Investigation; General Accounting Office; Internal Revenue Service; the Interstate Commerce Commission; 2) State of California governmental agencies and officials: Air Resources Board; Dept. of Alcoholic Beverage Control; Auctioneer Commission; Employment Development Department; Energy Commission; Exposition and Fairs; Food & Agriculture; Board of Forestry; Forest Products Commission; Franchise Tax Board; Dept. of Health Services; Highway Patrol; Dept. of Housing & Community Development; California Parent Locator Service; 3) State agencies outside of California for tax enforcement purposes; and 4) city attorneys and city prosecutors; county district attorneys, sheriff departments.

As an individual, you have the right to access personal information about you in records maintained by the State Board of Equalization. Please contact your local Board office listed in the white pages of your telephone directory for assistance. If the local Board office is unable to provide the information sought, you may also contact the Disclosure Office in Sacramento by telephone at (916) 445-2918. The Board officials responsible for maintaining this information, who can be contacted by telephone at (916) 445-6464, are: **Sales and Use Tax,** Deputy Director, Sales and Use Tax Department, 450 N Street, MIC:43, Sacramento, CA 95814; **Excise Taxes, Fuel Taxes and Environmental Fees,** Deputy Director, Special Taxes Department, 450 N Street, MIC:31, Sacramento, CA 95814; **Property Taxes,** Deputy Director, Property Taxes Department, 450 N Street, MIC:63, Sacramento, CA 95814.

1All references are to the California Revenue and Taxation Code unless otherwise indicated.

BOE-324-A REV. 9 (8-97)